GIVING DEPTH TO SHORT LIVES

Rapid effective assistance

for children with potentially

terminal illness

Annual Report and Financial Statements

1st April 2025 – 31st March 2026

Registered Charity No. 802440

Scotland SC038067

REACT
Officers and Advisors
Year ended 31st March 2026

Founder
Sister Frances Dominica OBE

Patrons
Baroness van Dedem
Sir Derek Jacobi CBE
Samantha Bond

Trustees
R Wiles (Chairman) (resigned 15.06.26)
D Brownlee
J Burdett
R Clifford (appointed Chairman 15.06.26)
K Entwisle
P Mellor
V Andreas (appointed 01.07.25)
L Hay (Trustee Designate)
L Andrews (Trustee Designate)

Office Director
R Breheny
Development Director
H Mackin
Finance Director
D Wakely

Office

React
Building 3, Chiswick Park
566 Chiswick High Road
Chiswick
London W4 5YA

Auditors

Xeinadin Audit Limited
Chartered Accountants & Statutory Auditors
Suite 13, Leavesden Park
5 Hercules Way
Watford
Hertfordshire
WD25 7GS

Bankers

Barclays Bank plc	**Weatherbys Bank**
8 George Street	Sanders Road
Richmond Upon Thames	Wellingborough
Surrey TW9 1JY	Northamptonshire NN8 4BX

REGISTERED CHARITY NUMBER 802440 Scotland SC038067

The Trustees present their annual report and financial statements for the year ended 31st March 2026. The financial statements are prepared in accordance with the accounting policies set out in Note 1 to the accounts and comply with the charity's Trust Deed, Charity Act 2011, Charities and Trustee Investment (Scotland) Act 2005 and the Financial Reporting Standard applicable in the UK and Ireland SORP (FRS102).

React's aims and objectives

React's objective is to improve the quality of life for children with life-limiting conditions living in financially disadvantaged families throughout the UK.

The charity carries out this objective by:

- providing children with essential aid and equipment that will enhance their quality of life, following recommendations from medical professionals who have identified a specific need.
- responding with practical and sensitive support within days, if not hours. When a child's life is short, an immediate response is vital.
- supporting those families who are unlikely to receive the assistance they need from any other source in sufficient time.
- providing assistance throughout a child's lifetime. Many life-limiting illnesses are degenerative and a child's needs may continually change.
- eliminating red tape and bureaucracy, allowing aid to be given quickly and without fuss, keeping administrative costs as low as possible.

The Trustees confirm that the charity's aims and objectives are in accordance with the Charity Commission's guidance on Public Benefit.

React's Delivery of Public Benefit

In order to achieve the charity's aims and objectives, **React** provides a wide range of support to families caring for a terminally ill child. This support is essential to meet children's care, yet unavailable from any other source and the rapid response provided by **React** offers both practical and psychological support, thus improving the mental health of parents and carers.

Responding to requests from both families and healthcare professionals, **React** provides assistance to ensure a child's life remains comfortable, inclusive and stimulating in the form of:

- Specialist equipment, including specialist beds, sleep systems, rapid nebulisers, portable suction machines, chairs and baths;
- Mobility equipment, including wheelchairs, arm supports, hoists, buggies, adapted trikes and walking frames;
- Educational equipment, including computers, educational software, communication aids and

sensory equipment;
- Respite holidays, at one of **React's** nine mobile homes located across the UK;
- Safety and Hygiene essentials, including home care items, white goods, beds, clothing and flooring;
- Travel and subsistence for lengthy hospital stays enabling parents to divide their time between a gravely ill child and siblings left at home;
- 'End of life' care, including memorial headstones.

By providing aid and essential equipment to children and their families, the charity meets essential needs that are unavailable from statutory sources and local authorities. React recognises the additional cost involved, in both time and finance for families caring for children who are living with terminal illness, and this is often compounded by a reduction of income especially when the need occurs for one or both parents to give up paid employment.

React achieved its aims and objectives during 2025-26, and in doing so provided a beneficial service for children with life-shortening conditions, living within financially disadvantaged families. The charity reviews the outcome of its work each year and assesses the value its service brings to each family. **React** directly liaises with paediatric palliative care teams up and down the UK to ensure its services are reaching the maximum number of beneficiaries at the highest level of efficiency, assessing the value it brings to each eligible family.

An analysis of total charitable expenditure amounting to £676,407 is given in Note 3 of the Financial Statements and this provides a detailed outline of the different areas of support as described above.

React encourages referrals from all professionals working in the field of children's palliative care and works to expand its service to those who are not familiar with the charity's work. Likewise, **React** actively seeks out organisations working with families caring for terminally ill children and welcomes enquiries directly from parents and carers.

React in England

The cumulative impact of rising household costs since 2021 continues to place enormous pressure on React families, many of whom are already managing the additional expenses associated with caring for a seriously ill child. Parents are frequently forced to prioritise their child's essential care needs over food, heating and other everyday costs.

React continues to provide rapid, practical support when families have exhausted statutory and alternative sources of help. During the year, we funded specialist equipment for children throughout England, with support including specialist car seats, Neater Eater arm supports, standing frames, specialist trikes and Gravity Chairs, as a few examples. Each item was endorsed by medical professionals to meet a child's individual needs, improving their comfort, safety, independence and ability to participate in family life.

Our work is made possible through React's special relationships with care teams across England, including professionals working within children's hospitals, hospices and community services. Their knowledge enables us to identify families in urgent need and provide appropriate support quickly. These dedicated professionals also support React in other ways. Elle, a Family Care Sister at Sheffield Children's Hospital, will undertake the London marathon to raise funds for our work, an inspiring example of the commitment of those who see first-hand the difference React makes to children and their families.

React in Scotland

The need for React's support in Scotland remains substantial. According to Children's Hospices Across Scotland (CHAS), more than 16,700 children across the country are living with life-shortening conditions, a number that continues to rise.

React works closely with medical and healthcare professionals throughout Scotland, including teams within Hospital, children's hospices and community care services. These valued relationships enable professionals to refer families directly to React, helping us respond quickly when essential equipment cannot be funded through statutory or alternative provision.

During the year, our support in Scotland was varied and included specialist sleep systems, oximeters, specialist seating, safety equipment, and many more. Although the items differed, each was provided in response to a child's individual needs, helping to improve their safety, comfort and quality of life at home.

Our work in Scotland has been strengthened by the generosity of charitable trusts, alongside wonderful community fundraising. This included support from a classic car show in Dumfries, demonstrating the many ways local communities are helping React reach families throughout Scotland.

React also continues to benefit from the expertise and local knowledge of Trustee, Debbie Brownlee. A retired medical practitioner with extensive experience in children's palliative care, Debbie provides invaluable insight into the needs of families and the services supporting them. Her understanding of Scotland's healthcare landscape helps React develop relationships with medical professionals, strengthen referral pathways and reach more families who urgently need our help.

React in Wales

Demand for React's support in Wales increased by 17% between 2024/25 and 2025/26.

React's support during the year in Wales included specialist armchairs, GoTo Seats, specialist car seats and hoists. These are just a few of the types of equipment React provided to families in Wales to keep their children safe, comfortable and appropriately supported at home.

React's reach across Wales is strengthened by referrals from hospital, hospice and community care teams who understand the individual circumstances of each family. Our longstanding relationship with children's hospices and care teams throughout Wales remains particularly valuable in helping families access React's support when essential needs cannot be met elsewhere.

We have also received generous support throughout the year from charitable trusts, foundations and schools across Wales. We are extremely grateful to everyone who has fundraised or donated, helping React respond to increasing demand and provide vital support to children and families throughout the country.

React in Northern Ireland

The need for **React's** services in Northern Ireland continues to grow. Requests received during the year illustrate the varied and highly individual needs of children across the country. In Northern Ireland, **React** provided, P-Pods, specialist buggies and specialist blenders. From supportive seating to equipment required for gastrostomy feeding and mobility, these are just a few examples of the support **React** provided in Northern Ireland to help enable families to care for their children more safely and comfortably at home.

React continues to work alongside children's palliative care teams throughout Northern Ireland, These professional relationships are vital in identifying unmet needs and ensuring families can be referred to React when essential equipment is unavailable through other sources.

We are also extremely grateful for the commitment of our supporters in Northern Ireland. In 2025, one dedicated **React** supporter took part in the Belfast Marathon, raising funds and awareness for our work. Community fundraising such as this helps us reach more children and ensures families know that they are not facing the challenges of caring for a seriously ill child alone.

Donors and supporters

React remains immensely grateful to the charitable trusts and foundations, community groups, corporate organisations, individual donors and volunteers whose generosity makes our work possible. Their continued support enables us to respond quickly when children and families need essential equipment, practical assistance and respite.

A particular highlight of the year was **React's** BBC One Lifeline Appeal, which showcased our work to a primetime audience and shared the stories of three families supported by the charity. We extend our heartfelt thanks to the families who generously took part, as well as **React** Trustees Richard Clifford and Debbie Brownlee, whose presentation and spokesperson roles helped bring the appeal to life. We are also deeply grateful to everyone who watched, donated and helped raise awareness of our work and to the BBC for selecting **React**.

To all those who have supported, fundraised or volunteered for **React** throughout the UK, we offer our sincere thanks. Your kindness allows us to continue providing vital help to children with life-shortening illnesses when it is needed most.

Respite Breaks for Terminally Ill Children - *'Giving Precious Quality Time'*

React believes that every child should have comfort, dignity and the opportunity to participate in life as fully as possible and the charity continue to provide week long holiday breaks to families, offering respite from the stress of everyday life and a chance to make memories to be treasured.

React's service providing respite breaks for families at its mobile homes, was once again bolstered by a generous award from the Kentown Wizard Foundation, who funded the purchase of two new caravans, both in new holiday locations. One of these homes is in a new county for us, Kent, which has significantly improved accessibility and convenience for families living in the South East of England who are keen to experience a respite break. **React** sends its sincere thanks to the Kentown Wizard Foundation for making this possible.

As with all **React** mobile homes, the new chosen sites in Kent and Lancashire remain close enough to local amenities to ensure convenience. Following the purchase of the new homes, which offer a high standard of accommodation, the charity is pleased to report the successful forging of new site partnerships while retaining a UK wide geographical distribution of sites: Norfolk (California Cliffs), South Wales (Trecco Bay), Blackpool (Cala Gran), Lancashire (Ocean Edge), Northumberland (Cresswell Towers), North Yorkshire (Cayton Bay), Berwickshire (Eyemouth) and Kent (Romney Sands).

Visits to all mobile home sites by **React** staff has ensured the smooth transition and operation of all new mobile homes and feedback from families has been universally positive.

Families visiting these homes experience similar amenities found in any home. Twelve feet wide and comfortably sleeping six, **React's** three-bedroom holiday homes are spacious and suitable for most families. Kept in good condition through the charity's partnerships with site maintenance teams and family feedback, **React** is dedicated to ensuring all families are able to enjoy their much-needed time away. All sites provide an ideal base to explore nearby attractions and come with free entertainment passes to 'on' site facilities such as indoor swimming, sports facilities and evening entertainment.

Plans for the Future

React's priority for the coming year is to reach more children whose needs cannot be met through statutory services or other sources of funding. Central to this ambition will be strengthening our established relationships with medical professionals throughout the UK. **React** has a long and proud history of working with every children's hospice and hospital throughout the UK.

These relationships enable hospital, hospice and community care teams to refer families directly to **React** and provide the clinical information needed to ensure all equipment provided is appropriate for the individual child. We will continue to develop these valued partnerships while forging new relationships with medical professionals throughout England, Scotland, Wales and Northern Ireland, ensuring that more families know where to turn when essential needs remain unmet.

As **React** expands its reach, we remain committed to maintaining a lean and efficient operating model. We will continue to review our systems, processes and expenditure so that support can be provided rapidly and the greatest possible proportion of every pound raised can be directed towards helping children and their families.

We expressed our deep gratitude to Rupert Wiles, who has served with exceptional dedication over many years as our Chairman. We are equally pleased to note that Richard Clifford, already a long-standing and highly skilled trustee, has now stepped into the role.

Recycling of Equipment

The responsibility and maintenance of equipment provided by **React** is passed on to each family. However, when there is a change of need or death of a child, **React** will endeavour to re-home each item to a child with a similar need providing the equipment remains in good serviceable condition.

PR & Marketing

It is the charity's policy to maintain low overheads and avoid unnecessary costs in all areas. With respect to PR and marketing, **React** veers away from large advertising promotions and chooses to raise its profile via potential service users thus encouraging close working relationships directly with palliative care teams.

React frequently spreads its message through LinkedIn, X and the charity's website. The Charity is also delighted to have been selected by the BBC to feature in a Lifetime Appeal, which was broadcast in October 2025.

Family stories featured in **React's** biannual newsletter, proving an important medium for raising awareness of the charity's work amongst potential and regular donors and service users.

Volunteers and Gifts in Kind

React is enormously grateful to the volunteers, community groups, schools and companies who give their time, skills and resources to support our work. Whether organising events, delivering presentations, raising awareness or donating prizes and services, their generosity helps **React** reach more families and raise vital funds for children with life-shortening illnesses.

This year's fundraising activities have been wonderfully varied and creative. Supporters have organised Paint & Sip evenings at golf clubs, taken part in a group bike ride across the hills of Austria, completed Tough Mudder challenges and arranged local 5k charity walks. Secondary school pupils have also championed **React** through successful First Give campaigns, while companies have supported us through charity raffles offering flights to destinations around the world.

React staff work closely with volunteers and fundraisers, providing guidance, resources and promotional materials to help each activity achieve the greatest possible impact. We extend our sincere thanks to everyone who has contributed their time, energy or gifts in kind during the year.

Structure, Governance and Management

The charity is an unincorporated association constituted under a Trust Deed dated 7th November 1989 as varied by a supplemental Deed dated 25th February 2010 and a resolution dated 4th March 2015. The charity is honoured to receive guidance from **React's** Founder, Sister Frances Dominica OBE. Sister Frances is the Founder of Helen and Douglas House, the world's first children's hospice, based in Oxford.

The Trustees have appointed Rebecca Breheny as the Office Director responsible for all matters relating to Governance and office administration.

React is proud to receive the support of its three Patrons, Samantha Bond, The Baroness van Dedem and Sir Derek Jacobi CBE who are willing to give up their valuable time in helping **React** with its fundraising activities. Whilst the Trustees accept ultimate responsibility for directing the charity's affairs, they have delegated the day-to-day operational decisions to the Directors who report to the Board at Trustee meetings. In addition, the Directors regularly consult and involve the Trustees on all significant developments relating to the charity's work.

The Trustees receive monthly management information to ensure finances are in keeping with the budget agreed by the Board at the beginning of the financial year.

Trustees Induction and Training

When required, the Trustees look for suitable candidates to join the Board who can bring experience and expertise relevant to the charity's objectives. New Trustees are invited to join the Board (initially for a year as a Trustee Designate) by the Chairman following consultations with existing Trustees.

This method of recruitment enables the Board to assess the future contribution and effectiveness of each new member.

Having accepted an invitation to join the Board, the Trustee Designate must sign a declaration relating to the purposes and aims of the charity, as well as their general and specific duties determined by the Chairman. The Trustee Designate is then supplied with a welcome pack containing information covering all aspects of **React's** work. This includes the history of **React**, annual reports and accounts and a brief overview of all key policies relating to the Board and the organisation. New Trustees are also provided with published literature relating to Good Governance.

The Trustee Designate must then attend a series of meetings, initially with the Chairman, and later with the Directors who will familiarise the Trustee with all the activities of the charity. In addition, all Trustees are encouraged to attend appropriate external training seminars, found in publications such as Governance and Third Sector.

Related Party Transactions & Conflict of Interest

In accordance with charity policy, on joining the board, Trustees must declare any interests that may conflict with their ability to act appropriately in their role as Trustee. If a conflict of interest should arise, they will be required to withdraw from any related decision-making situations. There have been no such issues of conflict this year.

Trustee Remuneration and Expenses

Trustees give their time freely with no remuneration paid during the year. However, expenses incurred whilst operating on behalf of the charity are paid to the Trustees, primarily to cover any claimed travel and subsistence costs. The policy of paying these expenses, as agreed by the Board and Office Director, is as follows:

- All expenses are entered on an Expenses Claim Form and must be authorised by the Office Director and a Trustee independent of the transaction before payment is made.

Details of Trustee expenses are disclosed on Note 6a in the Financial Statements.

The Trustees review the level of pay and remuneration awarded to key management personnel annually. Consideration, where available is given to comparable pay and remuneration set in similar organisations.

Risk Management

The Trustees and Directors, with input from key staff members, review annually major risks to which **React** is exposed, in particular those relating to the specific operational areas of the charity and its finances.

A Risk Assessment and Management Register has been established and is updated throughout the year and, where appropriate, plans are developed to mitigate any potential internal and external risks found.

Financial Review

React is pleased to report an increase in income this year (2026: £759,211 - 2025: £750,683).

As in previous years, a significant amount of **React's** total income comes with specific categories and geographical restrictions from charitable trusts. This income is treated as restricted funds as shown in the financial statements; and in compliance with the directives of the SORP, management and administration costs have been allocated to either charitable activities or fundraising costs.

The charity has reported a surplus of £12,188 for the year (2025: £24,519 deficit)

Going Concern

The Trustees have assessed the charity's ability to continue as a going concern. They have considered all available information about the future, covering a period of at least 12 months from the date on which these financial statements are approved.

The Trustees have a reasonable expectation that the charity has adequate resources and liquid cash balances to continue in operational existence for the foreseeable future. Therefore, the charity continues to adopt the going concern basis in preparing its financial statements.

Plans for the Future

Next year's budget will continue to prioritise expenditure on the children and families who need our help. We will continue to keep overheads low and maintain an appropriate reserves level, which means that any surplus will reflect responsible financial management and ensure we can continue delivering urgent support when it is needed most.

Resources Expended

React provides basic essential items to children living with life-limiting conditions in accordance with the purpose and aims of the charity. Demand continues to be consistent and **React** is able to meet this demand to the extent that incoming funds permit. The process for making awards is as follows:

- The **React** application form is filled in by a member of the family, with the requirement that all requests are fully endorsed by a medical professional involved in the care of the child, explaining the extent of benefit and including quotes and assessments as required.

- A **React** Family Liaison Officer then assesses the application to ensure that it falls within **React's** remit and meets all the necessary criteria.
    - All suitable applications are written up by the Family Liaison Officer as a detailed summary and passed to a Director for further assessment.
    - Requests of under £2,000 are awarded by a Director following recommendation by the Family Liaison Officer.
    - Requests between £2,000 - £3,000 are approved by a Director and at least one Trustee.
    - Requests over £3,000 may only be awarded once approved by a majority of the Trustee Board.

Investment Policy

The basic principle governing Trustees' decisions when investing, is that they must take a prudent approach. When investing charitable funds, Trustees seek to strike the right balance between two objectives:

- Providing an income to help **React** carry out its purpose effectively in the short term

- Maintaining and, if possible, enhancing the value of the invested funds, so as to enable **React** to effectively carry out its purposes in the longer term.

The Trustee Board consider the suitability of any investment, both for **React** as a charity and as a means of investment. The Trustees must be satisfied that the type of any proposed investment is appropriate for **React** as a charitable organisation and will consider the need for diversification to ensure the reduction of risk. The Board is satisfied with their decision to invest with Evelyn & Partners (formerly Smith & Williamson) and will review the charity's investments on a quarterly basis.

Reserves Policy

Reserves are needed by the charity to:

- Maintain as far as possible a prudent level of charitable support to families during periods when income levels are low.
- Meet contractual liabilities should the organisation need to close

This includes redundancy pay, amounts due to creditors and commitments under leases.

- Ensure the charity can honour existing commitments to families caring for a terminally ill child during any period of re-organisation or closure

The Trustees have established a policy to retain a level of reserves of up to 6 months working capital, which is considered an acceptable level to safeguard the operation of the charity. A six months' reserves policy accounts for salaries, overheads, statutory redundancy pay and charitable expenditure to allow the charity to maintain the level of support pledged to individual families and medical professionals engaged in their care.

Monitoring and reviewing of Reserves Policy:

- The Trustees will consider the level of reserves required each year when setting the following year's budget.
- The Reserves Policy is reviewed by the Trustees every year.
- The level of reserves will be monitored and recorded in monthly Management Accounts.

Fundraising Regulations

React adheres to guidance set out in the Fundraising Regulator's Code of Practice and does not subscribe to fundraising agencies. **React** also complies with the General Data Protection Regulation (GDPR) and is mindful of the confidential nature of information received from families and other professionals and the storage thereof. The charity does not send out 'blanket' emails or correspondence and is cautious in its approach.

In the 2025-26 financial year there were no complaints raised in relation to fundraising activities and **React** remains vigilant in its duty to protect vulnerable people. The charity does not approach its beneficiaries for funding and acts immediately on requests to be removed from any mailing list. Donors who have not contacted or donated to **React** during the past 5 years, are automatically deleted and removed from any mailing list including the **React** bi-annual newsletter. Any request to delete personal information is strictly adhered to.

Legacies

React's work can benefit immensely from legacies and the charity is extremely grateful to supporters who have made a provision to the charity in their Will. This generosity allows **React** to gain a firm financial footing to continue to develop and expand our work assisting terminally ill children across the UK.

By the very nature of the donation, it is difficult to anticipate the size and frequency of legacies received and receipts are likely to vary year to year. This year, **React** benefitted from one legacy of £10,000 and one of £1000.

Responsibilities of the Trustees in Relation to Financial Statements

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs and of the incoming and outgoing resources of the charity for that year. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently.
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Acts. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Officers & Advisors

Members of the Board, who are Trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Disclosure to Auditors

In accordance with charity law, we certify that:

- so far as we are aware, there is no relevant audit information unknown to the charity's Auditors.

As the Trustees of the charity, we have taken the necessary steps in order to make ourselves aware of any relevant audit information, and to establish that the charity's auditors are aware of that information.

Xeinadin have been re-appointed to act as auditors of the 2025-26 Financial Statements.

Approved by the Board of Trustees and signed on its behalf by:

Richard Clifford
Chairman

Date: 28/08/2026

AUDITOR'S REPORT ON FINANCIAL STATEMENTS

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF REACT

Opinion

We have audited the financial statements of React for the year ended 31 March 2026 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2026 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Tax and Pensions legislation.

- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the business and therefore may have a material effect on the financial statements include health and safety legislation, Charities SORP and GDPR.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and noncompliance with laws and regulations) comprised of: inquiries of management and those charged with governance as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of board minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed.

Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

A further description of our responsibilities is located on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Xeinadin Audit Limited

Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
Suite 13, Leavesden Park
5 Hercules Way
Watford
Hertfordshire
WD25 7GS
United Kingdom

Date: 01/09/2026

Xeinadin Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

REACT
Statement of Financial Activities
Year Ended 31st March 2026

	Unrestricted Funds 2026 £	Restricted Funds 2026 £	Expendable Endowment 2026 £	Total 2026 £	Total 2025 £
Income from:					
Donations and gifts	277,419	474,167	-	**751,586**	715,034
Investment income	-	-	295	**295**	3,411
Interest Income	1,330	-	-	**1,330**	2,376
Other Income				**-**	4,616
Gain on disposal of Fixed Assets	6,000	-	-	**6,000**	25,246
Total income	**284,749**	**474,167**	**295**	**759,211**	**750,683**
Expenditure on:					
Cost of raising funds	(31,195)	(36,219)	(3,202)	**(70,616)**	(76,083)
Charitable activities	(220,194)	(456,213)	-	**(676,407)**	(699,119)
Total expenditure	(251,389)	(492,432)	(3,202)	**(747,023)**	(775,202)
Surplus/(deficit)	33,360	(18,265)	(2,907)	**12,188**	(24,519)
Net gains/ (losses) on investment assets	-	-	16,413	**16,413**	26,643
Net movement in funds	33,360	(18,265)	13,506	**28,601**	2,124
Transfer from Endowment	68,000	-	(68,000)	**-**	-
Revaluation of investment	-	-	16,130	**16,130**	(13,062)
Total funds brought forward	278,593	143,928	327,546	**750,067**	761,005
Total funds carried forward	379,953	125,663	289,182	**794,798**	750,067

All activities relate to continuing operations.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 23 form part of these financial statements.

REACT
Balance Sheet
As at 31st March 2026

	Notes	Unrestricted Funds	Restricted Funds	Endowment Funds	Total 2026	Total 2025
		£	£	£	£	£
Fixed Assets						
Tangible Assets	8	287,640			**287,640**	219,517
Investments	7			289,182	**289,182**	327,546
Total Fixed Assets		287,640		289,182	**576,822**	547,063
Current Assets						
Debtors & prepayments	9	417			**417**	397
Cash at Bank		107,662	125,663		**233,325**	223,683
Total Current Assets		108,079	125,663		**233,742**	224,080
Liabilities						
Creditors due within one year	10	15,766			**15,766**	21,076
Net current assets		92,313	125,663		**217,976**	203,005
Total assets less current liabilities		379,953	125,663	289,182	**794,798**	750,067
Net Assets		379,953	125,663	289,182	**794,798**	750,067
The funds of the charity	11					
Unrestricted income funds		379,953	-	-	**379,953**	278,593
Designated funds		-	-	-	**-**	
Restricted income funds		-	125,663	-	**125,663**	143,928
Endowment funds		-	-	289,182	**289,182**	327,546
Total charity funds		379,953	125,663	289,182	**794,798**	750,067

The financial statements were approved by the Trustees on 28/08/2026 and signed on its behalf by:

....
R Clifford Chairman

The notes on pages 18 to 23 form part of these financial statements.

REACT
Statement of Cash Flows
Year Ended 31st March 2026

	2026	2025
	£	£
Cash flows from operating activities		
Cash generated from operations	58,801	(59,852)
Cash flows from investing activities		
Purchase of intangible fixed assets		
Purchase of tangible fixed assets	(126,511)	(166,406)
Purchase of new subsidiary		
Purchase of investments	(70,245)	(34,921)
Cash gained on acquisition		
Sale of intangible fixed assets		
Sale of tangible fixed assets	6,000	25,246
Sale of fixed asset investments	139,972	126,910
Sale of current asset investments		
Interest received	1,330	2,376
Dividends received	295	3,411
Net cash used in investing activities	(49,159)	(43,384)
Net increase in cash and cash equivalents	9,642	(103,236)
Cash and cash equivalents at beginning of year	223,683	326,919
Cash and cash equivalents at end of year	233,325	223,683
(Loss)/profit before taxation	28,601	2,124
Adjustments for:		
Dividends received	(295)	(3,411)
Depreciation charges	58,388	24,589
Profit on disposal of fixed assets	(6,000)	(25,245)
Investment activities	(15,233)	(18,341)
Finance income	(1,330)	(2,376)
Movements in working capital		
(Increase)/Decrease in trade and other debtors	(20)	(11)
Increase/(Decrease) in trade and other creditors	(5,310)	(37,181)
Cash generated from operations	58,801	(59,852)

1. Accounting policies

a) **Basis of preparation of financial statements**

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.
The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

b) **Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

c) **Incoming resources**
Recognition of incoming resources
These are included in the Statement of Financial Activities (SoFA) when:
* The charity becomes entitled to the resources
* The trustees are virtually certain they will receive the resources and
* The monetary value can be measured with sufficient reliability

Grants and donations
Grants and donations are only included in the Statement of Financial Activities when the charity has unconditional entitlement to the resources.

Legacies
Legacies are included in the Statement of Financial Activities as an incoming resource in the year in which the charity is notified and when the value and entitlement of the legacy is known with reasonable certainty.

Tax reclaims on donations and gifts
Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Volunteer help
The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income
This is included in the accounts when receivable.

Investment gains and losses
This includes any gains or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

d) **Restricted Funds**
Restricted Funds are funds which are used in accordance with the specific restrictions imposed by the donors. The cost of raising such funds are charged against these funds.

e) **Designated Funds**

Designated Funds are funds set aside from the unrestricted funds for a specific purpose.

f) **Expendable Endowment Fund**
The Expendable Endowment Fund may be invested to produce income and to finance expenditure at the discretion of the trustees.

Accounting policies (continued)

g) **Tangible fixed assets and depreciation**

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost. Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation is provided on the following bases:

Mobile homes: 20% straight line
Office Equipment: 20% written down value

h) **Support Costs**
Support costs include central function costs such as staff and overhead costs in support of React's principle activity. Where relevant, they have been allocated to activity cost categories on a percentage basis as appropriate.

i) **Basis of recognition and allocation of expenditure**

Charitable expenditure includes any VAT payable and is reported as part of the expenditure to which it relates. It comprises costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
Site fees payable in respect of mobile homes are recorded in the year that the fees are invoiced
Costs of raising funds comprises the costs associated with attracting voluntary income.
Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include costs linked to the strategic management of the charity.
All costs are allocated between the expenditure categories of SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

j) **Taxation**
React is a registered charity which renders its income exempt from UK income tax.

Irrecoverable VAT is not separately analysed and is charged to the statement of financial activities when the expenditure to which it relates to is incurred and is allocated as part of the expenditure to which it relates.

Tax recovered from voluntary income received under Gift Aid is recognised when the related income is receivable and is allocated to the income category to which the income relates.

k) **Investments**
Investments are included at market value at the balance sheet date.

l) **Operating lease**

Rental payments under the operating lease are charged as expenditure incurred over the term of lease.

m) **Cash at bank and in hand**
Cash at bank and in hand includes cash and short term highly liquid investments with an original maturity date of three months or less.

n) **Debtors**
Debtors are measured at transaction price less any impairment unless the arrangements constitute a financial transaction, in which case the transaction is measured at the present value of the future receipts discounted at the prevailing market rate of interest.

o) **Creditors and Provisions**
Creditors and provisions are recognised when the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount to settle the past obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their transaction price after allowing for any trade discounts due unless the arrangement constituted a financing transaction in which case the transaction is measured at present value of future payments discounted at the prevailing market rate of interest.

p) **Pension commitments**
The charity operates a defined contribution pension plan for its employees. The amount recognised as an expense in the period was £8,479 (2025: £5,809)

q) **Related party transactions**
There were no related party transactions requiring disclosure during the year

r) **Accounting judgements and estimates**

The Trustees have not made any significant judgements or identified any key assumptions concerning the future that could lead to a material adjustment to the carrying amounts of assets and liabilities in the next financial year.

2. Cost of Raising Funds

		Unrestricted/ Designated Funds		Expendable / Restricted Funds		Total	
		2026	2025	2026	2025	2026	2025
	(Note)	£	£	£	£	£	£
Public Relations & fundraising		2,061	5,613	3,202	3,108	5,263	9,315
Support costs		17,134	30,023	36,219	14,121	53,353	57,768
Governance Costs	4	12,000	9,000	-	-	12,000	9,000
		31,195	44,636	39,421	17,229	70,616	76,083

3. Charitable Activities

	2026	2025
	£	£
Educational & Specialist Equipment	147,839	202,352
Safety & Hygiene Equipment	60,346	82,099
Mobile Home Holidays	112,656	67,171
End of Life Expenses	11,039	3,352
Travel & Subsistence	22,409	12,500
Fundraising expenses	-	-
Direct Charitable Expenditure	354,289	367,474
Family Liaison Personnel	100,913	94,796
Support Costs	209,205	227,849
Governance Costs	12,000	9,000
Total Charitable Expenditure	676,407	699,119

4. Governance Costs

	Unrestricted Funds		Restricted Funds	
	2026	2025	2026	2025
	£	£	£	£
Audit fees	12,000	9,000	-	-
Trustees Expenses (6a)	-	-	-	-
	12,000	9,000	-	-

5. Net Incoming Resources

Net Income Resources for the year is stated after charging:

	2026	2025
	£	£
Depreciation	58,388	24,589
Auditors remuneration	12,000	9,000

6. Trustees & employees information

The Trustees have taken out indemnity insurance

Neither the trustees nor any other persons connected with them received any remuneration or benefits in kind from the Charity during the year (2024: £Nil)

a) During the year under review expenses were paid to Trustees as follows:

	2026	2025
	£	£
Trustees Meeting Costs	-	-
Trustees expenses reimbursed	-	-
	-	-

	2026	2025
b) Employee costs during the year were:	£	£
Salaries	293,304	281,950
Social security costs	31,818	24,845
Pension costs	8,479	5,809
	333,601	312,604

0 employee earning between £60,000-£80,000 (2025/2026)

	2026	2025
The average number of persons employed during the year		
Full time equivalent	7	7

7. Fixed Asset Investments

Fixed assets investments consists of quoted shares, trade bonds and similar investments. These are measured initially at cost and subsequently at fair value based on published market prices.

	Listed Investments
Cost or valuation	£
At 1st April 2025	327,546
Additions	70,245
Valuation Changes	31,363
Disposals	(139,972)
At 31st March 2026	289,182
Carrying Amount	
At 31st March 2026	289,182
At 31st March 2025	327,546

8. Fixed Assets

Cost	**£**	**£**	**£**
As at 1st April 2025	262,671	9,657	272,328
Additions	125,139	1,372	126,511
Disposals	(22,900)		(22,900)
	364,910	11,029	375,939
Depreciation			
As at 1st April 2025	47,028	5,783	52,811
Disposals	(22,900)		(22,900)
Charge for the year	57,373	1,015	58,388
	81,501	6,798	88,299
Net Book Value			
As at 31st March 2026	283,409	4,231	287,640
As at 31st March 2025	215,643	3,874	219,517

9. Debtors

	£	**£**
Prepayments	417	397
	417	397

10. Creditors: amounts falling due within the year

	2026	**2025**
	£	**£**
Accruals & Sundry creditors	15,766	21,076

11. Analysis of charitable funds

	Analysis of fund movements	**Fund b/fwd**	**Income**	**Expenditure**	**Gains and Losses**	**Revaluation of investment**	**Transfers**	**Fund c/fwd**
		£	**£**	**£**	**£**	**£**		**£**
a)	Unrestricted Funds	278,593	284,749	(251,389)	-	-	68,000	379,953
b)	Restricted Funds	143,928	474,167	(492,432)	-	-	-	125,663
c)	Expendable Endowment Funds	327,546	295	(3,202)	16,413	16,130	(68,000)	289,182
	Total	**750,067**	**759,211**	**(747,023)**	**16,413**	**16,130**	**-**	**794,798**

Notes:

a) The Unrestricted Funds are available to be spent for any of the purposes of the charity.
b) The Restricted Funds are funds which are used in accordance with the specific restrictions.
c) The Expendable Endowment Fund is a legacy received in prior years from the charity's founder.