Charity Registration No. 1137666 (England and Wales)

Charity Registration Scotland No. SC050584

Company Registration No. 07316433 (England and Wales)

REMAP 2010

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

REMAP 2010
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mike Beral Charlotte Bott (appointed August 2026) Peter Cattermole Dayna Ferdinandi Jeremy Larsson Deanna Middleton (appointed August 26) Veronica Soderberg Garcia (appointed August 26) Stuart Wheeler
Chair	Peter Cattermole
Vice-Chair	Dayna Ferdinandi
Honorary Treasurer	Jeremy Larsson
Company Secretary	Peter Cattermole
Chief Executive Officer	Andi Maratos
Charity number	England / Wales 1137666 Scotland SC050584
Company number	07316433
Registered office	9 West End Kemsing Sevenoaks Kent TN15 6PX
Independent Examiner	Linda Dunford Warner Wilde Limited Chartered Certified Accountants and Registered Auditors 4 Marigold Drive Bisley, Surrey GU24 9SF
Main Bankers	Co-Operative Bank
Fund Managers	BlackRock

REMAP 2010
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Chair's Foreword

REMAP is a national charity which helps disabled people across the UK achieve greater independence and a better quality of life. REMAP is the only charity providing innovative, custom made, and personalised equipment for disabled people. Our community of volunteer engineers design and create equipment where no commercial alternative exists at no charge to the individuals we help.

2025 has been a year in which much of the work we have invested in over recent years has begun to come together. It has been immensely encouraging to see the benefits of careful planning and preparation translated into tangible improvements that strengthen REMAP and, most importantly, enable us to help more people who rely on our unique service.

Our strategic plan, developed the previous year, has provided a clear framework for building resilience and sustainability into every aspect of the organisation. During 2025 we have seen significant progress in strengthening the support we provide to our local panels, making better use of our Salesforce system, and improving the recruitment and conversion of volunteers. These developments are more than organisational achievements - they directly increase our capacity to design and make bespoke equipment, free of charge, for disabled people whose needs cannot be met by commercially available products.

As our organisation grows, so too does our determination to understand and demonstrate the impact of our work. In 2024 we launched a programme to assess measurable outcomes, giving us valuable insight into the real difference REMAP makes to the lives of the people we support. This year we are proud to state with confidence that our help and solutions significantly improved mobility for 72% of our beneficiaries and 70% told us they were more self-confident in their day to day lives.

Here is a quote from one satisfied beneficiary, or client as we call them, *"The gentleman that came to see us listened carefully to the problem we had and let me explain the solution we needed and why it was important."* Every solution created by our volunteers represents greater independence, dignity and opportunity for an individual, and it is vital that we capture and learn from these outcomes.

Looking ahead, our ambitions remain clear. We are committed to growing and developing REMAP so that more disabled people across the UK can access bespoke solutions to improve their lives. It has been particularly encouraging to see record levels of engagement with the public, healthcare professionals and partner organisations. From the outstanding work of our local panels to our presence at national conferences, webinars and through growing media coverage, awareness of REMAP's unique service is increasing, helping us reach more people who can benefit from what we do.

Another highlight of the year has been the continued growth in the diversity of both our clients and our volunteers. We are especially pleased to have engaged new volunteers, built partnerships with universities, and established the strong foundations needed for sustainable growth. At a time when demand continues to increase and needs are becoming more complex, we are in a strong position to build capacity across the county to reach more people with the right support.

Everything REMAP achieves depends on the extraordinary commitment of our volunteers, the dedication of our staff and trustees, and the generosity of our donors, partners and charitable trusts. On behalf of the Board, I extend my heartfelt thanks to everyone who supports our work.

Your skills, compassion and belief in our mission enable us to make life better for thousands of disabled people across the UK, and I look forward with confidence to building on this year's achievements in the years ahead.



Peter K Cattermole

Chair of Trustees - 1 September 2026

Structure, Governance and Management

The Governing Document
REMAP is registered at Companies House under the name REMAP 2010 and with the company number 07316433. It is registered with the Charity Commission in England and Wales under the charity number 1137666 and in Scotland under SC050584
REMAP's main governing document is its Articles of Association, which define the charity's membership and voting rights of each organisational branch. The Operations Manual, which constitutes the charity's rules, supports our policies and processes.

The Operations Manual also guides best practices on all aspects of REMAP's activities. REMAP's policies cover the following topics:

- Equality, Diversity and Inclusion
- Safeguarding
- Comments and Complaints
- Health and Safety
- Whistleblowing
- Lone worker
- Anti-fraud
- Financial

Recruitment and Appointment of Trustees

Trustees are expected to serve an initial term of three years and can then be re-elected to serve further terms. The Board considers any Trustee vacancies to ensure a balance of skills, diversity, and experience. The Chairman and the Governance Working Group interview prospective Trustees. New Trustees receive an induction in advance, including key documents to help them understand the organisation. Trustees do not receive any remuneration but are entitled to be reimbursed for any expenses.

The trustees, who are also the directors for the purposes of company law, who served during the year and up to the date of signature of the financial statements were:

Mike Beral
Peter Cattermole
Paul Cooper (resigned June 2026)
Dayna Ferdinandi
Jeremy Larsson
Joe Martin (resigned June 2026)
Andrew Waters (resigned June 2026)
Stuart Wheeler
Saransh Sagar (resigned September 2025)
Charlotte Bott (appointed August 2026)
Veronica Soderberg Garcia (appointed August 2026)
Deanna Middleton (appointed August 2026)

Andrew Waters resigned in June 2026, following many years of dedication to REMAP, having served as trustee, honorary treasurer and company secretary. We thank him for his dedication and service during his time with REMAP. Paul Cooper and Joe Martin also resigned in June 2026 and their time with REMAP is much appreciated.

None of the trustees has any beneficial interest in the company. All the trustees are directors of the company and guarantee to contribute £1 in the event of a winding up.

Objectives and Activities

REMAP's charitable purpose is to improve the quality of life of for people experiencing disability, treating each as an individual. The charity's objects and aims, as set out in the Articles of Association, are to meet the needs of disabled people, irrespective of their race, religion, age, gender, sexual orientation, gender identity, nationality, or ethnic origin, by using technology and by providing technological solutions designed to address their needs.

It seeks to achieve these objects through designing, manufacturing, and supplying custom-made equipment to meet the individual requirements of disabled people, where commercially available products cannot satisfactorily meet their needs.

REMAP's custom-made equipment is given free of charge to recipients, so its construction and supply earn no revenues. For the volunteers, the main reward is the satisfaction that is derived from helping disabled people achieve what would not otherwise be possible for them. REMAP volunteers also enjoy the challenge of solving the problems presented and the opportunity to use and develop their skills.

Mission

- REMAP exists to improve the quality of life for people who experience short- or long-term disability through infirmity, illness or ageing.
- We do this by making or adapting equipment to meet the unique needs of individuals at no cost to them.

Organisational Structure

REMAP is a national organisation operating in England, Scotland, Wales, and Northern Ireland with 64 local branches that operate with a level of autonomy within nationally set guidelines. The local branches are led by volunteers, usually including a Chair, Secretary, and Treasurer. In addition to engineers skilled in designing and manufacturing equipment, many branches also benefit from volunteer Occupational Therapists, makers, and others who lead on publicity, fundraising, and similar initiatives.

As part of REMAP's ongoing national 'virtual 'office, the charity now has the following personnel, either full-time or part-time:

- Andi Maratos, CEO
- Terry Donoghue, Strategy Programme and Change Manager
- Kelly Young, Operations Manager
- Aimee Williams, Referral Officer
- Cathy Gill, Volunteer Administration Officer
- Luca Vetor, Volunteer Recruitment Officer
- Molly Wakeman, Communications Officer
- Jess Davies-Timmins – Interim Head of Fundraising and Communications – new for 2026
- David Head – Interim Head of Finance - New for 2026

Together, the staff team provides the operational leadership, systems, support, and specialist functions required to enable REMAP's volunteer network and local groups to deliver services across the UK. Under the leadership of the Chief Executive Officer, the team is responsible for day-to-day management of the charity and for implementing the strategic direction established by the Board of Trustees.

Service Delivery

In addition to the Central paid staff team, REMAP's operational delivery is carried out by approximately 800 skilled volunteers, making it a very efficient organisation. Volunteers spend an estimated 50,000 hours working on projects in a normal year. By adding the value of health professionals' input to local groups and donated materials and workshop overheads, a very conservative assessment would suggest an annual value for the volunteering resource of more than £7 million. That equates to approximately £20 value for every £1 donated.

We received 3,244 client referrals in the period, a level similar to the previous year.

The average cost of providing this service, including central overheads, was just £125 per case, demonstrating excellent value for money.

Funding

We operate in a highly competitive funding environment and have successfully raised funds from various sources. Diversifying our funding base is a key objective for REMAP. These included charitable trusts, foundations, companies, individuals, and legacies. We received the third of a three-year grant from The Motability Foundation for our Moving Forward Programme

Governance

REMAP has three trustee committees called 'Working Groups' in the following areas:

- Governance (including safeguarding)
- Fundraising (including communications)
- Finance (including risk)

These groups meet at least annually or more frequently as necessary and report to the Trustee board accordingly.

Risk Management

The charity's significant risks and opportunities are discussed and reviewed with the business cycle and budget process. The trustees confirm that all major risks have been reviewed and systems have been established to mitigate those risks.

Safeguarding and Serious Incidents

REMAP is committed to safeguarding the welfare of children, young people, and vulnerable adults. We believe that children, young people, and vulnerable adults have the right to be protected from harm. Therefore, REMAP must have a clear set of guidelines on how to keep adults, children, and volunteers safe and respond to safeguarding concerns. These include our

safeguarding and lone working policies, as well as our requirement that all client-facing volunteers are covered by enhanced DBS certification.

There were no serious incidents during this period.

Sustainability, Environmental, Social and Governance (ESG)

The Trustees recognise that good environmental, social and governance (ESG) practices contribute to the long-term resilience of REMAP and support the effective delivery of its charitable purposes. While REMAP's principal objective is to improve the independence and quality of life of disabled people through the provision of bespoke equipment, the way in which the charity operates also reflects a commitment to responsible stewardship of resources.

Environmental

REMAP's operating model results in a comparatively low direct environmental footprint. The charity has no permanent offices, workshops or other operational premises. Employees work remotely from home, and volunteers design and manufacture equipment within their own home workshops, avoiding the environmental impacts associated with maintaining dedicated facilities.

Volunteers are encouraged, where appropriate and without compromising safety, quality or suitability, to make use of surplus materials from previous projects and to adapt, refurbish or repurpose existing equipment and components. This approach reduces waste, extends the useful life of materials and reflects REMAP's long-standing culture of practical innovation and resource efficiency. New materials and components are used where necessary to ensure that every solution meets the required standards of safety, durability and functionality.

The Trustees recognise that travel by volunteers, staff and clients contributes to the charity's environmental impact. The continued use of remote working, virtual meetings and local volunteer networks helps to minimise unnecessary travel while maintaining an effective service.

Social

Social impact is at the heart of REMAP's mission. Every solution is individually designed to meet the specific needs of a disabled person and is provided free of charge. As a national charity powered by skilled volunteers, REMAP brings together volunteers, trustees and staff in a shared endeavour to enable greater independence and quality of life for disabled people.

The charity's volunteers provide the specialist expertise through which most of REMAP's services are delivered. Trustees are responsible for ensuring that this expertise is supported by effective governance, safeguarding, training, quality assurance and operational systems. These arrangements enable volunteers across the UK to work safely and confidently, helping REMAP deliver a consistent and sustainable service while remaining focused on its mission.

Governance

The Trustees set REMAP's strategic direction and provide oversight of performance, risk and resources. Responsibility for the day-to-day leadership and management of the charity is delegated to the Chief Executive Officer, who is supported by the staff team in implementing the Board's strategy and enabling the charity's volunteer network to deliver its mission.

Looking Ahead

The Trustees recognise that expectations regarding environmental and sustainability reporting continue to evolve. While the scale and nature of REMAP's activities mean that its direct environmental impacts remain relatively limited, the charity will continue to seek opportunities to use resources efficiently, minimise waste and strengthen its governance arrangements, while ensuring that its primary focus remains the delivery of high-quality, safe and effective solutions for disabled people.

REMAP has entered into a pilot program with a major national manufacturing company to support the reduction of their waste through donation of materials to our local volunteers as part of our strategy to develop meaningful relationships with corporate partners in furtherance of our shared aims.

Other Operational Matters

- REMAP operates throughout most of the UK. It has no overseas branches or activities.
- REMAP has no trading subsidiaries.
- The majority of REMAP volunteers and staff operate from their private homes or workshops. However, we also have partnership arrangements in place at local level with both corporate partners to use their fabrication equipment and local initiatives to create shared making spaces. REMAP neither owns nor leases any property.

Financial Review

The trustees present their annual report and financial statements for the year ended 31 March 2026.
The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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)" (effective 1 January 2019).

The charity's policy is that unrestricted funds, which have not been designated for a specific use, should be maintained at a level equivalent to between three and six months' expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant funding drop, they will be able to continue the charity's current activities. At the same time, consideration is given to ways of raising additional funds. This year the trustees have authorised a significant draw down on invested reserves for 2026-2027 in line with the ambitious plans to increase our visibility and capacity.

Public Benefit
The charity has complied with the guidance on public benefit requirements in accordance with Section 17 of the Charities Act 2011.

The trustees' report was approved by the Board of Trustees.



Peter K Cattermole
Chair of Trustees
1 September 2026

Statement of Trustees' Responsibilities

The trustees, who are also the directors of REMAP 2010 for the purpose of company law, are responsible for preparing the Trustees' Report and Accounts in accordance with applicable law and United Kingdom Accounting Standards (the United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on an ongoing basis unless it is inappropriate to presume that the trust will continue in operation.

The trustees are responsible for keeping adequate accounting records and disclosing with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

REMAP 2010

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF REMAP 2010

I report to the trustees on my examination of the financial statements of REMAP 2010 (the charity) for the year ended 31 March 2026.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. You are satisfied that the financial statements of the charity are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and section 145 of the Charities Act 2011. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 and the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005, Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 and section 386 of the Companies Act 2006.

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or

4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Linda Dunford FCCA CTA
Warner Wilde Limited
Chartered Certified Accountants
4 Marigold Drive
Bisley
Surrey
GU24 9SF
Date: 01 September 2026

REMAP 2010

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Current financial year

	Notes	Unrestricted funds general 2026 £	Unrestricted funds designated 2026 £	Restricted funds 2026 £	Total 2026 £	Total 2025 £
Income from:						
Donations and legacies	**3**	146,334	79,102	100,579	326,015	332,484
Investments	**4**	4,298	29	-	4,327	5,934
Total income		150,632	79,131	100,579	330,342	338,418
Expenditure on:						
Raising funds	**5**	30,554	-	-	30,554	52,203
Charitable activities	**6**	170,701	74,534	93,755	338,990	346,485
Other	**11**	1,076	-	-	1,076	1,404
Total expenditure		202,331	74,534	93,755	370,620	400,092
Net gains/(losses) on investments	**12**	39,142	-	-	39,142	(1,125)
Net (outgoing)/incoming resources before transfers		(12,557)	4,597	6,824	(1,136)	(62,799)
Gross transfers between funds		4,546	(4,546)	-	-	-
Net movement in funds		(8,011)	51	6,824	(1,136)	(62,799)
Fund balances at 1 April 2025		37,005	409,553	24,295	470,853	533,652
Fund balances at 31 March 2026		28,994	409,604	31,119	469,717	470,853

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

REMAP 2010

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

Prior financial year

	Notes	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:					
Donations and legacies	**3**	96,385	153,177	82,922	332,484
Investments	**4**	5,848	86	-	5,934
Total income		102,233	153,263	82,922	338,418
Expenditure on:					
Raising funds	**5**	52,203	-	-	52,203
Charitable activities	**6**	195,096	69,703	81,686	346,485
Other	**11**	1,404	-	-	1,404
Total expenditure		248,703	69,703	81,686	400,092
Net gains/(losses) on investments	**12**	(1,125)	-	-	(1,125)
Net (outgoing)/incoming resources before transfers		(147,595)	83,560	1,236	(62,799)
Gross transfers between funds		87,596	(87,596)	-	-
Net movement in funds		(59,999)	(4,036)	1,236	(62,799)
Fund balances at 1 April 2024		97,004	413,589	23,059	533,652
Fund balances at 31 March 2025		37,005	409,553	24,295	470,853

REMAP 2010

BALANCE SHEET

AS AT 31 MARCH 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Fixed assets					
Investments	**14**		313,027		309,962
Current assets					
Debtors	**15**	6,469		5,992	
Cash at bank and in hand		221,131		157,241	
		227,600		163,233	
Creditors: amounts falling due within one year	**16**	(70,910)		(2,342)	
Net current assets			156,690		160,891
Total assets less current liabilities			469,717		470,853
The funds of the charity					
Restricted income funds	**19**		31,119		24,295
Unrestricted funds - general	**21**		28,994		37,005
Unrestricted funds - Designated	**20**		409,604		409,553
			469,717		470,853

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2026.

The director acknowledges his responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 01 September 2026

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P Cattermole

Trustee

1 Accounting policies

Charity information

REMAP 2010 is a private company limited by guarantee incorporated in England and Wales. The registered office is 9 West End, Kemsing, Sevenoaks, Kent, TN15 6PX.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) 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)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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, [modified to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 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.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at recoverable value.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1 Accounting policies **(Continued)**

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds general 2026 £	Unrestricted funds Designated 2026 £	Restricted funds 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
Donations and gifts	29,991	53,829	579	84,399	29,056	58,672	1,960	89,688
Legacies	28,958	500	2,000	31,458	21,000	71,079	-	92,079
Grants	87,385	24,773	98,000	210,158	46,329	23,426	80,962	150,717
	146,334	79,102	100,579	326,015	96,385	153,177	82,922	332,484
Grants								
Motability	-	-	77,000	77,000	-	-	76,562	76,562
Thomas J Home Trust	7,000	-	-	7,000	-	-	-	-
Peacock Charitable Trust	10,000	-	-	10,000	10,000	-	-	10,000
LNER	-	-	-	-	10,000	-	-	10,000
CAF	22,750	-	-	22,750	8,000	-	-	8,000
Garfield Weston	30,000	-	-	30,000	-	-	-	-
Other	17,635	24,773	21,000	63,408	18,329	23,426	4,400	46,155
	87,385	24,773	98,000	210,158	46,329	23,426	80,962	150,717

4 Income from investments

	Unrestricted funds general 2026 £	Unrestricted funds Designated 2026 £	Total 2026 £	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £
Income from listed investments	4,298	-	4,298	5,848	-	5,848
Interest receivable	-	29	29	-	86	86
	4,298	29	4,327	5,848	86	5,934

5 Expenditure on raising funds

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising and publicity		
Other fundraising costs	8,587	9,943
Staff costs	21,967	42,260
	30,554	52,203

6 Expenditure on charitable activities

	Charitable Activties 2026 £	Charitable Activties 2025 £
Direct costs		
Staff costs	206,439	217,116
Panel and project costs	80,968	83,958
Salesforce	12,611	11,321
Computer and website costs	6,869	8,992
Telecommunications	1,900	1,750
Printing, postage and stationery	2,734	2,735
Publicity	2,832	4,290
Insurance	7,971	6,357
Utilities and storage	998	970
Subscriptions and training	397	859
CEO costs	-	176
Miscellaneous costs	2,970	3,735
	326,689	342,259
Share of support and governance costs (see note 7)		
Support	2,535	1,896
Governance	9,766	2,330
	338,990	346,485
Analysis by fund		
Unrestricted funds - general	170,701	195,096
Unrestricted funds - Designated	74,534	69,703
Restricted funds	93,755	81,686
	338,990	346,485

7 Support costs allocated to activities

	2026 £	2025 £
Staff costs	2,535	1,896
Governance costs	9,766	2,330
	12,301	4,226
Analysed between:		
Charitable Activties	12,301	4,226

7 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2026 £	2025 £
Independent examiner	2,376	2,330
Legal and professional	7,390	-
	9,766	2,330

8 Net movement in funds

	2026 £	2025 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,376	2,330

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	9	9

Employment costs	2026 £	2025 £
Wages and salaries	209,139	237,174
Social security costs	15,054	17,246
Other pension costs	4,213	4,956
	228,406	259,376

There were no employees whose annual remuneration was more than £60,000.

10 Employees **(Continued)**

Remuneration of key management personnel
Key management personnel is defined as the CEO and Manager roles.

The remuneration of key management personnel was as follows:

	2026	**2025**
	£	**£**
Aggregate compensation	81,605	48,000

11 Other

	Unrestricted funds general 2026	Unrestricted funds general 2025
Portfolio management fees	1,076	1,404
	1,076	1,404

12 Gains and losses on investments

	Unrestricted funds 2026	**Unrestricted funds 2025**
Gains/(losses) arising on:	**£**	**£**
Revaluation of investments	39,142	(1,125)

13 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

14 Fixed asset investments

	Listed investments	Cash in portfolio	Total
	£	£	£
Cost or valuation			
At 1 April 2025	307,704	2,258	309,962
Valuation changes	39,718	-	39,718
Transfers out	-	(35,577)	(35,577)
Management charges	-	(1,076)	(1,076)
Disposals	(35,214)	35,214	-
At 31 March 2026	312,208	819	313,027
Carrying amount			
At 31 March 2026	312,208	819	313,027
At 31 March 2025	307,704	2,258	309,962

15 Debtors

	2026	2025
Amounts falling due within one year:	£	£
Other debtors	6,469	5,992

16 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	£
Deferred income	17	68,534	-
Accruals		2,376	2,342
		70,910	2,342

17 Deferred income

	2026	2025
	£	£
Other deferred income	68,534	-

Deferred income is included in the financial statements as follows:

	2026	2025
	£	£
Deferred income is included within:		
Current liabilities	68,534	-

17 Deferred income **(Continued)**

	2026	2025
	£	£
Movements in the year:		
Deferred income at 1 April 2025	-	-
Resources deferred in the year	68,534	-
Deferred income at 31 March 2026	68,534	-

18 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	4,213	4,956

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2025	Incoming resources	Resources expended	At 31 March 2026
	£	£	£	£
Restricted funds	24,295	23,579	(16,755)	31,119
Motability	-	77,000	(77,000)	-
	24,295	100,579	(93,755)	31,119

Previous year:	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Restricted funds	23,059	6,360	(5,124)	24,295
Motability	-	76,562	(76,562)	-
	23,059	82,922	(81,686)	24,295

Restricted funds comprises smaller grants for specific use.

The Motability Grant is to support the provision of an accessible, efficient, professional, effective service to disabled people throughout the UK who require modifications and adaptations to their wheelchairs.

20 Unrestricted funds - Designated

These are unrestricted funds which are material to the charity's activities.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	At 31 March 2026
	£	£	£	£	£
Designated	409,553	79,131	(74,534)	(4,546)	409,604

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Designated	413,589	153,263	(69,703)	(87,596)	409,553

Of total reserves of £469,717 at 31 March 2026, £409,604 has been classified as designated. This includes funds held by nationwide branches for local use and an allocation for the key risks faced by Remap.

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2025	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2026
	£	£	£	£	£	£
General funds	37,005	150,632	(202,331)	4,546	39,142	28,994

Previous year:	At 1 April 2024	Incoming resources	Resources expended	Transfers	Gains and losses	At 31 March 2025
	£	£	£	£	£	£
General funds	97,004	102,233	(248,703)	87,596	(1,125)	37,005

22 Analysis of net assets between funds

	Unrestricted funds general 2026	Unrestricted funds Designated 2026	Restricted funds 2026	Total 2026
	£	£	£	£
At 31 March 2026:				
Investments	-	313,027	-	313,027
Current assets/(liabilities)	28,994	96,577	31,119	156,690
	28,994	409,604	31,119	469,717

22 Analysis of net assets between funds **(Continued)**

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Investments	1	309,961	-	309,962
Current assets/(liabilities)	37,004	99,592	24,295	160,891
	37,005	409,553	24,295	470,853

23 Related party transactions

There were no disclosable related party transactions during the year (2025 - none).