

**Charity Registration England/Wales/Nl 1137666**

**Charity Registration Scotland SC050584**

**Company Registration No. 07316433 (England and Wales)**

**REMAP 2010**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 MARCH 2025**

# REMAP 2010

## LEGAL AND ADMINISTRATIVE INFORMATION

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### Trustees

Mike Beral  
Peter Cattermole  
Paul Cooper  
Dayna Ferdinandi  
Jeremy Larsson  
Joe Martin  
Andrew Waters  
Stuart Wheeler

### Chair

Peter Cattermole

### Vice-Chair

Dayna Ferdinandi

### Honorary Treasurer

Andrew Waters

### Company Secretary

Andrew Waters

### Chief Executive Officer

Sue Boyes

### Charity number

England / Wales 1137666  
Scotland SC050584

### Company number

07316433

### Registered office

9 West End  
Kemsing  
Sevenoaks  
Kent  
TN15 6PX

### Independent Examiner

Linda Dunford FCCA CTA  
Warner Wilde Limited  
Chartered Certified Accountants and Registered  
Auditors  
4 Marigold Drive  
Bisley, Surrey GU24 9SF

### Main Bankers

Co-Operative Bank

### Fund Managers

Charles Stanley  
BlackRock

# REMAP 2010

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# REMAP 2010

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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### Chair's Foreword

2024 marked a milestone year for REMAP as we celebrated our Diamond Jubilee — 60 years of innovation, compassion, and life-changing support for people with disabilities. It was a moment to reflect on the extraordinary dedication of our volunteers over the decades, and we were proud to revisit some of our most meaningful cases. The feedback we received from clients reaffirmed the profound difference REMAP continues to make in people's lives.

Yet while we celebrated the past, we remained firmly focused on the future. Like many organisations, we are navigating a challenging financial landscape. That's why this year we launched a new strategy that sharpens our focus on delivering measurable impact and successful outcomes. At its heart is a commitment to increased fundraising and recruitment, and already we're seeing positive signs: broader engagement, new partnerships, and fresh opportunities to grow our reach.

Referral numbers rose again in 2024—a reflection, we believe, of our record levels of engagement with both the public and healthcare professionals. From local panel activities to national conferences, from webinars to media coverage, our efforts to raise awareness of REMAP's unique offer have never been stronger.

Our 'Moving Forward' campaign, supported by the Motability Foundation, gained further momentum. We launched a new fundraising lottery and enhanced support for local panels through targeted recruitment efforts. Early results from our new client satisfaction surveys have given us valuable insights to guide future improvements.

We're particularly proud of the increasing diversity among both our clients and volunteers, including a growing number of young people taking on volunteer roles. One challenge we'll continue to address is improving the conversion of applicants into active volunteers, so we don't miss out on fresh talent.

In December, we were pleased to welcome Jeremy Larsson to the Board of Trustees, bringing with him a wealth of experience in finance and business to support REMAP's effective governance. I'd also like to extend my warm congratulations to Graham Law, the secretary of our Leicestershire and Rutland branch, who was awarded an MBE for his outstanding service to the charity sector.

REMAP exists because of the remarkable individuals and organisations that support it: our skilled volunteers, committed staff and Trustees, and the generosity of our donors, partners, and charitable trusts. Thank you for continuing to believe in REMAP and for helping us make the impossible possible for those who need it most.



Peter K Cattermole  
Chair of Trustees – 8th October 2025

## **REMAP 2010**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

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The Trustees present their annual report and financial statements for the year ended 31 March 2025.

#### **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 during the year were:

Mike Beral  
Peter Cattermole  
Paul Cooper  
Dayna Ferdinandi  
Jeremy Larsson (Appointed 5 December 2024)  
Joe Martin  
Elizabeth Myers (resigned 6 March 2025)  
Saransh Sagar  
Andrew Waters  
Stuart Wheeler

## **REMAP 2010**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2025***

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Liz Myers resigned on 6<sup>th</sup> March 2025, following many years of dedication to REMAP, having originally been the Chair of Remap Scotland. Subsequent to the year-end, Saransh Sagar resigned on 4<sup>th</sup> September 2025, following many years of dedication to REMAP, having originally been a member of our Essex West branch and, most recently, the interim chair of the branch. We thank them both for their dedication and service during their time with REMAP.

None of the Trustees has any beneficial interest in the company. All the Trustees are members 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 people with disabilities, 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, 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, and Wales with 65 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 volunteers skilled in designing and manufacturing equipment, many branches also benefit from volunteer Occupational Therapists and others who lead initiatives in publicity, fundraising, and similar areas.

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

- Sue Boyes, CEO
- Terry Donoghue, Strategy & Programmes Manager
- Kelly Young, Operations Manager
- Aimee Williams, Referral Officer
- Cathy Gill, Volunteer, Administration Officer
- John Tipper, Volunteer Recruitment Officer
- Molly Wakeman, Marketing Assistant

## **REMAP 2010**

### **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

#### ***FOR THE YEAR ENDED 31 MARCH 2025***

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Together, they are responsible for managing the charity's operations and implementing the strategies and objectives set 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 volunteers, making it a very efficient organisation. Volunteers spend an estimated 45,000 hours working on projects in a normal year. By adding the value of health professionals' input to local branches, as well as 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 3,414 client referrals during the year, a 15% increase from 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 second of a three-year grant from The Motability Foundation for our Moving Forward Programme.

#### **Governance**

REMAP has four Trustee committees called 'Working Groups' in the following areas:

- Governance (including safeguarding)
- Fundraising
- Strategy and Implementation
- Finance

These groups meet at least annually or more frequently as necessary and report to the Board of Trustees accordingly.

#### **Risk Management**

The charity's significant risks and opportunities are discussed and reviewed within 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.

# REMAP 2010

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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There were no serious incidents during this period.

#### Other Operational Matters

- REMAP operates throughout most of the UK. It has no overseas branches or activities.
- REMAP has no trading subsidiaries
- All REMAP volunteers and staff operate from their private homes or workshops. REMAP neither owns nor leases any property.

#### Financial Review

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 Charities Act 2011, 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 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 level of reserves has been maintained throughout the year.

#### Reserves

Of the total reserves of £470,853 on 31 March 2025, £409,553 has been classified as designated. This includes funds held by national branches for local area use and an allocation for the key risks faced by REMAP. Restricted funds of £24,295 comprise grants for specific use.

#### 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  
8th October 2025



# **REMAP 2010**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 MARCH 2025**

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### **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

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I report to the trustees on my examination of the financial statements of REMAP 2010 (the charity) for the year ended 31 March 2025.

### 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 23 October 2025

# REMAP 2010

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2025

### Current financial year

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<b><u>Income from:</u></b>						
Donations and legacies	3	96,385	153,177	82,922	332,484	294,249
Investments	4	5,848	86	-	5,934	7,219
<b>Total income</b>		102,233	153,263	82,922	338,418	301,468
<b><u>Expenditure on:</u></b>						
Raising funds	5	52,203	-	-	52,203	17,263
Charitable activities	6	195,096	69,703	81,686	346,485	353,645
Other	11	1,404	-	-	1,404	1,555
<b>Total expenditure</b>		248,703	69,703	81,686	400,092	372,463
Net gains/(losses) on investments	12	(1,125)	-	-	(1,125)	5,617
<b>Net (outgoing)/incoming resources before transfers</b>		(147,595)	83,560	1,236	(62,799)	(65,378)
Gross transfers between funds		87,596	(87,596)	-	-	-
<b>Net movement in funds</b>		(59,999)	(4,036)	1,236	(62,799)	(65,378)
Fund balances at 1 April 2024		97,004	413,589	23,059	533,652	599,030
<b>Fund balances at 31 March 2025</b>		37,005	409,553	24,295	470,853	533,652

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 2025

Prior financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<b>Income from:</b>					
Donations and legacies	3	206,634	83,115	4,500	294,249
Investments	4	7,101	118	-	7,219
<b>Total income</b>		213,735	83,233	4,500	301,468
<b>Expenditure on:</b>					
Raising funds	5	17,263	-	-	17,263
Charitable activities	6	266,381	69,888	17,376	353,645
Other	11	1,555	-	-	1,555
<b>Total expenditure</b>		285,199	69,888	17,376	372,463
Net gains/(losses) on investments	12	5,617	-	-	5,617
<b>Net (outgoing)/incoming resources before transfers</b>		(65,847)	13,345	(12,876)	(65,378)
Gross transfers between funds		33,338	(33,338)	-	-
<b>Net movement in funds</b>		(32,509)	(19,993)	(12,876)	(65,378)
Fund balances at 1 April 2023		129,513	433,582	35,935	599,030
<b>Fund balances at 31 March 2024</b>		97,004	413,589	23,059	533,652

# REMAP 2010

## BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Investments	14		309,962		342,030
<b>Current assets</b>					
Debtors	15	5,992		7,366	
Cash at bank and in hand		157,241		186,476	
		163,233		193,842	
<b>Creditors: amounts falling due within one year</b>	16	(2,342)		(2,220)	
<b>Net current assets</b>			160,891		191,622
<b>Total assets less current liabilities</b>			470,853		533,652
<b>The funds of the charity</b>					
Restricted income funds	19		24,295		23,059
Unrestricted funds - general	20		37,005		97,004
Unrestricted funds - Designated	18		409,553		413,589
			470,853		533,652

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 2025.

The directors acknowledge their 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 8<sup>th</sup> October 2025.



P Cattermole

**Trustee**

Company registration number 7316433 (England and Wales)

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 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 Accounting convention

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.

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 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.

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 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.



# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 3 Income from donations and legacies

	Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total	Unrestricted funds general	Unrestricted funds Designated	Restricted funds	Total
	2025	2025	2025	2025	2024	2024	2024	2024
	£	£	£	£	£	£	£	£
Donations and gifts	29,056	58,672	1,960	89,688	31,825	58,017	2,500	92,342
Legacies	21,000	71,079	-	92,079	50,488	5,500	-	55,988
Grants	46,329	23,426	80,962	150,717	124,321	19,598	2,000	145,919
	<u>96,385</u>	<u>153,177</u>	<u>82,922</u>	<u>332,484</u>	<u>206,634</u>	<u>83,115</u>	<u>4,500</u>	<u>294,249</u>
<b>Grants</b>								
Motability	-	-	76,562	76,562	76,562	-	-	76,562
Northwood Trust	-	-	-	-	14,000	-	-	14,000
Kent Community Foundation	-	-	-	-	13,000	-	-	13,000
Thomas Home Trust	-	-	-	-	7,000	-	-	7,000
Peacock Charitable Trust	10,000	-	-	10,000	-	-	-	-
LNER	10,000	-	-	10,000	-	-	-	-
CAF	8,000	-	-	8,000	-	-	-	-
Other	18,329	23,426	4,400	46,155	13,759	19,598	2,000	35,357
	<u>46,329</u>	<u>23,426</u>	<u>80,962</u>	<u>150,717</u>	<u>124,321</u>	<u>19,598</u>	<u>2,000</u>	<u>145,919</u>

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 4 Income from investments

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Total 2025 £	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Total 2024 £
Income from listed investments	5,848	-	5,848	7,101	-	7,101
Interest receivable	-	86	86	-	118	118
	<u>5,848</u>	<u>86</u>	<u>5,934</u>	<u>7,101</u>	<u>118</u>	<u>7,219</u>

### 5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Other fundraising costs	9,943	17,263
Staff costs	42,260	-
	<u>52,203</u>	<u>17,263</u>

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Expenditure on charitable activities

	Charitable Activities 2025 £	Charitable Activities 2024 £
<b>Direct costs</b>		
Staff costs	217,116	205,853
Panel and project costs	83,958	84,800
Salesforce	11,321	13,336
Computer and website costs	8,992	14,343
Telecommunications	1,750	1,619
Printing, postage and stationery	2,735	3,775
Publicity	4,290	10,611
Insurance	6,357	8,016
Utilities and storage	970	874
Subscriptions and training	859	1,582
CEO costs	176	5
Miscellaneous costs	3,735	1,602
	<u>342,259</u>	<u>346,416</u>
<b>Share of support and governance costs (see note 7)</b>		
Support	1,896	212
Governance	2,330	7,017
	<u>346,485</u>	<u>353,645</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	195,096	266,381
Unrestricted funds - Designated	69,703	69,888
Restricted funds	81,686	17,376
	<u>346,485</u>	<u>353,645</u>

### 7 Support costs allocated to activities

	2025 £	2024 £
Staff costs	1,896	212
Governance costs	2,330	7,017
	<u>4,226</u>	<u>7,229</u>
<b>Analysed between:</b>		
Charitable Activities	<u>4,226</u>	<u>7,229</u>

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 8 Net movement in funds

2025	2024
£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the independent examination of the charity's financial statements

2,330	2,220
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### 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:

2025	2024
Number	Number

9	7
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#### Employment costs

2025	2024
£	£

Wages and salaries

237,174	191,502
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Social security costs

17,246	10,786
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Other pension costs

4,956	3,565
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259,376	205,853
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There were no employees whose annual remuneration was more than £60,000.

#### Remuneration of key management personnel

The remuneration of key management personnel was as follows:

2025	2024
£	£

Aggregate compensation

48,000	47,395
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### 11 Other

Unrestricted funds general 2025	Unrestricted funds general 2024
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Portfolio management fees

1,404	1,555
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1,404	1,555
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# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 12 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(1,125)	5,617

### 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 £
<b>Cost or valuation</b>			
At 1 April 2024	339,952	2,078	342,030
Additions	8,934	(8,934)	-
Valuation changes	(1,124)	-	(1,124)
Transfers out	-	(29,541)	(29,541)
Management charges	-	(1,403)	(1,403)
Disposals	(40,058)	40,058	-
At 31 March 2025	307,704	2,258	309,962
<b>Carrying amount</b>			
At 31 March 2025	307,704	2,258	309,962
At 31 March 2024	339,952	2,078	342,030

### 15 Debtors

	2025 £	2024 £
<b>Amounts falling due within one year:</b>		
Other debtors	5,992	7,366

### 16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	2,342	2,220

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 17 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	4,956	3,565

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.

### 18 Unrestricted funds - Designated

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Designated	413,589	153,263	(69,703)	(87,596)	409,553
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>At 31 March 2024 £</b>
Designated	433,582	83,233	(69,888)	(33,338)	413,589

### 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 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
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>At 31 March 2024 £</b>
Restricted funds	35,935	4,500	(17,376)	23,059

# REMAP 2010

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 19 Restricted funds

(Continued)

Restricted funds of £24,295 comprises 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

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 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
<b>Previous year:</b>	<b>At 1 April 2023 £</b>	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Transfers £</b>	<b>Gains and losses £</b>	<b>At 31 March 2024 £</b>
General funds	129,513	213,735	(285,199)	33,338	5,617	97,004

Of total reserves of £533,652 at 31 March 2025, £413,589 had 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 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds Designated 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>				
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

## REMAP 2010

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Analysis of net assets between funds

(Continued)

	Unrestricted funds general 2024 £	Unrestricted funds Designated 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>				
Investments	-	342,030	-	342,030
Current assets/(liabilities)	97,004	71,559	23,059	191,622
	<u>97,004</u>	<u>413,589</u>	<u>23,059</u>	<u>533,652</u>

#### 22 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).