

Company number: 09644561

Charity number: 1163214

Office of Scottish Charity Regulator Registration No: SC052668

REACT Disaster Response Ltd

Report and financial statements
For the year ended 31 March 2025



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For the year ended 31 March 2025

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Reference and administrative details

For the year ended 31 March 2025

Company number	09644561	
Country of incorporation	United Kingdom	
Charity number	1163214	
Scottish charity number	SC052668	
Country of registration	England & Wales, Scotland	
Registered office and operational address	Chilmark, Salisbury, SP3 5DU	
Trustees	Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows: Sir Nick Parker – Chair (Resigned 24.09.25) Lieutenant General Sir Charles Stickland (Appointed 24.09.25) Kate Holt Noland Carter James Coates (Appointed 18.06.24) Maria Isabel Manley Nadine Nohr Nick Wills Richard Wilson (Resigned 29.05.25) Sara George (Resigned 18.06.24)	
Key management personnel	Toby Wicks Bridgette Jones Jane Pound Naomi Edler Michael Nicholls	Chief Executive Chief Financial Officer (Resigned 31.08.25) Chief People Officer Director of Partnerships & Fundraising Director of Operations (Appointed 18.08.25)
Bankers	Barclays Bank 89 Charterhouse Street London, EC1M 6PE	
Solicitors	Stone King LLP Boundary House 91 Charterhouse St London, EC1M 6HR	
Auditor	Sayer Vincent LLP Chartered Accountants and Statutory Auditor 110 Golden Lane London, EC1Y 0TG	

Trustees' annual report

For the year ended 31 March 2025

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

Reference and administrative information set out on page three forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

A Message from General Sir Nick Parker, Chair of REACT

As REACT marks its tenth year, I find myself reflecting not only on a remarkable journey, but on the extraordinary people who have shaped it.

When we first envisioned REACT, we saw the potential of those leaving military service, skilled, disciplined, and driven, to bring hope and help where it was needed most. What began as a bold idea has grown into a global, professional humanitarian organisation, with a proven model and a deeply human mission.

This past year has shown, once again, what REACT can achieve. The pace and scale of our operations, both at home and overseas, demonstrate the necessity of our work and the strength of the Responders who deliver it. They act with purpose, professionalism and compassion, in situations that demand the very best of us.

As I approach the end of my tenure as Chair, I do so with immense pride. REACT is now positioned to play an even greater role in the global humanitarian landscape – agile, credible, and clear in its mission. The next decade will bring challenge and change, but I am confident in the leadership, the strategy, and the unwavering spirit that will take REACT forward.

Thank you to all who stand with us – our partners, supporters, and especially our Responders. You are the reason REACT continues to make a difference.

General Sir Nick Parker Chair REACT Disaster Response

A Message from Toby Wicks, CEO of REACT

As we enter our tenth year, REACT's strength remains in our ability to mobilise rapidly and deploy highly trained Responders to stabilise emergencies in the hardest-to-reach places. As humanitarian needs grow ever more complex – driven by climate change, conflict, and economic shocks – our mission is more vital than ever: to help the hard-to-reach and most vulnerable when disasters happen.

This year, our teams responded to crises including Hurricane Beryl in the Caribbean, Storm Bert in South Wales, and floods in Brazil and across the UK, while continuing to invest in locally-led, capacity strengthening responses exemplified by the Incident Management Training in Ukraine. Humanitarian response demands local knowledge, leadership, and action, and REACT is committed to supporting this shift across all our work.

As we near our strategic volunteer recruitment targets, we have temporarily paused new Responder recruitment to ensure we are best positioned to support and engage our existing volunteers. 2024/25 also saw us using new training venues to democratise access to our training courses. To maximise our impact, we will continue to invest in partnerships, recognising that collaboration and complementarity are essential to tackling climate-driven and protracted crises.

REACT's value lies not in scale or control, but in enabling people and partners to deliver better outcomes together, at pace. Looking ahead, we will continue adapting and learning to drive change, accountability, and community-led action in an era of accelerating climate-driven emergencies.

With over 2,500 people directly supported this year, we know our success is defined not by numbers alone, but by the real impact on those affected by crisis. We remain committed to working alongside local communities and our incredible partners to deliver urgent, effective, and dignified humanitarian assistance wherever and whenever it is most needed.

Toby Wicks Chief Executive Officer REACT Disaster Response



Objectives and Activities

Purposes and aims

REACT Disaster Response unites experienced military veterans with seasoned first responders and skilled civilians to rapidly deploy emergency response teams to disasters in the UK and overseas in order to immediately improve the quality of life of those affected.

The objects of the Charity are, for the public benefit:

- 1 The relief and assistance of people in any part of the world who are the victims of natural hazards and disasters, catastrophe or other crises. To deliver this through the rapid deployment of vetted, skilled, experienced and well-equipped emergency response teams composed of humanitarian volunteers, many of whom are armed forces veterans and together provide humanitarian aid from the moment a disaster or catastrophe occurs to the point at which conventional disaster relief organisations are able to respond, and on an on-going basis;
- 2 The relief and assistance of people in the United Kingdom who are affected by natural hazards and disasters or critical incident, by providing the personnel referred to in Article 3.1.1 to support and complement where needed the responses of the emergency services and other national and regional organisations to such occurrences; and
- 3 To develop the capacity and skills of communities in the United Kingdom and around the world to reduce the risks associated with natural hazards, humanitarian crises, or the impacts of climate change through the deployment of volunteers referred to in article 3.1.1 as part of resilience mitigation, and capacity strengthening programmes; and
- 4 The training and mentoring of armed services veterans by using their skills and experience to deliver humanitarian operations and programmes referred to in articles 3.1.1, 3.1.2, & 3.1.3 to support their transition, skills development, employment prospects and wellbeing.

REACT Disaster Response raises awareness of its activities and raises funds to cover the costs of recruiting, training and deploying volunteers in line with its charitable objects.

Achievements and Performance

Public benefit:

The Trustees review the aims, objectives and activities of the charity each year. This report looks at achievements and outcomes during the reporting period. The Trustees report on the success of each key activity, noting how REACT Disaster Response's operations have benefitted local populations.

The review helps Trustees ensure the charity's aims and activities remain focused on its stated objectives.

The Trustees have referred to the Charity Commission general guidance on public benefit when reviewing the charity's aims and objectives and when planning future activities. In particular, the Trustees consider how planned activities will contribute to the objectives that have been set.

How our activities deliver public benefit.

The main activities and who we helped during this reporting period are described below:

International Operations

Ukraine UA

Number of Deployments: 2

Responders Deployed: 10

People Trained in Critical Lifesaving Skills: 230

Trauma Kits Distributed: >800

Trustees' annual report

For the year ended 31 March 2025

In FY24/25, REACT deepened its commitment to Ukraine with planned responses in February and October to deliver Incident Management Training across frontline communities. Across two deployments to regions including Konotop, Sumy, Pokrovsk, Odesa, Yuzhne, and Fastiv, REACT trained 230 individuals in critical lifesaving skills. This included managing trauma, stemming blood loss, and coordinating emergency responses – all vital capabilities for civilians living under the constant threat of missile strikes and drone attacks.



ictured: Responders Nigel Jones and Andrew Bolt demonstrate medical techniques that could help save lives. Credit: REACT 2024.

Delivered in partnership with the Ukrainian Education Platform, the training sessions were practical, hands-on, and highly adaptable to local needs. Participants ranged from civil society leaders and police cadets to families and young people, many of whom are now better prepared to act swiftly and safely in the event of an attack.

In Yuzhne, a group of teenagers aged 13 to 16 were equipped with skills in wound care and emergency response – knowledge that empowers them not just physically, but emotionally, amid the daily realities of war. Across all locations, REACT also distributed more than 800 trauma kits, including tourniquets, dressings and triangular bandages.

The impact has been transformative. Beyond the practical skills gained, participants reported a renewed sense of agency and resilience. As one young trainee put it: "If something happens, I'll know what to do."



Pictured: REACT Responders Paul Taylor, Paul 'Billy' Williams and Bruce Boxhall-Hunt with a group of teenagers in Yuzhne, who received training in how to stop a bleed, how to treat a burn, and how to care for a friend until help arrives. Credit: REACT 2024.

Brazil BR

No of Deployments: 1

Responders Deployed: 2

Number of Meals Distributed: >4,000

In June, heavy rain and flooding displaced nearly 700,000 people in Rio Grande do Sul, Brazil. With more than 80,000 seeking refuge in shelters, the international NGO All Hands and Hearts reached out to REACT, requesting assistance. In response, within a matter of hours, REACT deployed two International Responders, Jan Campbell-Wood and Megan Stacey-Edwards, to Porto Alegre.

The Responders spent six days on the ground supporting the All Hands and Heart's programme to prepare and distribute more than 4,000 meals for flood-affected communities, as well as assisting with several building clearance and clean-up tasks.



Pictured: Walking through the chaos caused by heavy rain and flooding in Rio Grande do Sul, Brazil. Credit: REACT, June 2024.

The Caribbean vc

No of Deployments: 7

Responders Deployed: 22

Kilograms of Food Distributed: >5,000

In July 2024, Hurricane Beryl made history as the earliest Category Five storm to strike the Caribbean, unleashing winds up to 130 mph and leaving a trail of devastation across the islands. REACT responded rapidly, initially deploying two teams of Responders in recce and liaison capacities.

From the outset, REACT monitored Beryl's development and mobilised Recce and Liaison teams, enabling swift assessments and coordination with key partners, including the United Nations Disaster Assessment and Coordination (UNDAC) and the World Food Programme (WFP). Relief efforts centred on Union Island, where REACT established a bridgehead on Canouan to manage resources without overburdening local capacity. Responders worked directly with the National Emergency Management Office (NEMO) to assess needs, support infrastructure repairs, and deliver shelter and water solutions.



Pictured: Scenes of destruction on Union Island, caused by Hurricane Beryl. Credit: REACT 2024.

Local engagement was pivotal. A grassroots effort by expatriate homeowners on Union Island led to collaboration with the umbrella organisation Gumbolimbo and direct dialogue with Prime Minister Ralph Gonsalves. This bottom-up initiative strengthened REACT's operational footprint and integrated its work into the broader national response.

In September, REACT formalised its role in future disaster response through the signing of a Memorandum of Understanding (MoU) with Prime Minister Gonsalves and NEMO's Director, Michelle Forbes. This landmark agreement ensures REACT's rapid deployment capabilities are embedded in Saint Vincent and the Grenadines' disaster management framework.

REACT also prioritised long-term recovery, supporting the restoration of education by helping to re-equip schools devastated by the hurricane. In December, REACT further strengthened regional collaboration by attending the Caribbean Disaster Emergency Management Agency (CDEMA) conference.

Restoring Education and Stability: How REACT Helped Equip School Destroyed by Hurricane Beryl

After the hurricane devastated schools on the island of Canouan, children faced a devastating double blow: the destruction of their school and their homes, forcing some to relocate with friends or extended family. Every single textbook and computer had been destroyed, leaving students without the essential tools required for a curriculum heavily reliant on technology and digital learning. The proposed solution was to move students to mainland boarding schools, offering access to education but at a heartbreaking cost – uprooting already vulnerable children from their families and communities.

Together with local communities, Responders re-equipped classrooms, and provided vital resources ensuring children could stay in their communities, surrounded by the people who matter most. Involving children like Shanika (pictured below) and her classmates in the process of rebuilding their classroom was so they could all – pupils, teachers and Responders – work to build a sense of ownership and pride.



Pictured: Shanika builds a new computer station with help from Responder Kirsten. Credit: REACT Responder David Bullock, 2024.

Supplies and Equipment Provided:

Secondary School Computing Labs: Two labs equipped with 26 desktop computers, smartboards, air conditioning, and other resources, enabling 75 students to take their computer-based exams.

Primary School Computing Suites: Three suites with nine computer stations each, complete with desks, chairs, printers, and other equipment.

SLT Computer Packages: Five schools received essential tools, including desktop computers, laptops, multifunction printers, shredders, and filing cabinets.

Textbook Replacement: Every primary school textbook on Canouan was replaced– a £14,000 investment in the future of education.

Our work in the Caribbean embodies REACT's mission: to reach the hardest hit, work hand-in-hand with communities, and build pathways to resilience through strategic partnerships and sustainable support.

Thailand and Myanmar THMM

On 28 March, a devastating earthquake struck Myanmar. In immediate response, REACT deployed two highly trained Responders Caroline O'Callaghan and Elizabeth Stileman to Bangkok, Thailand, to begin coordination efforts. This initial deployment marked the start of our operational engagement in the region.

The broader response, including assessment missions, partnership development and on-the-ground support in affected areas, continued into the following financial year, laying the groundwork for sustained humanitarian action.

UK Operations:

Supporting the NHS: Worcester and Frimley Deployments

In the face of mounting pressures across the NHS, REACT Responders provided vital support to two hospitals in England during times of acute operational strain.

At Worcestershire Royal Hospital, structural issues forced the temporary closure of the newly established A&E waiting room. In response, REACT swiftly mobilised a team of 21 Responders, who collectively contributed over 448.5 hours to ensure emergency services could continue to function smoothly. Their presence helped maintain continuity of care and provided critical support to both patients and frontline staff.

In January, REACT responded to a call from Frimley Health NHS Foundation Trust following the declaration of a critical incident at Frimley Park Hospital. Amid heightened winter pressures, REACT Responders played a key role in alleviating strain on emergency services. Working in close collaboration with NHS staff and local volunteer groups, they supported over 2,000 patients and family members.

Sara, a radiology coordinator at Frimley Park Hospital, praised the volunteers, saying:

"Your volunteers are amazing! I have told everyone how fantastic they are. They just get on with it and are magic!"

Responding to Rising Waters: REACT's Flood Response

As severe flooding swept across parts of England in the autumn of 2024, REACT deployed multiple teams to support communities grappling with rising waters, displacement, and distress.

Northampton Flood Evacuations

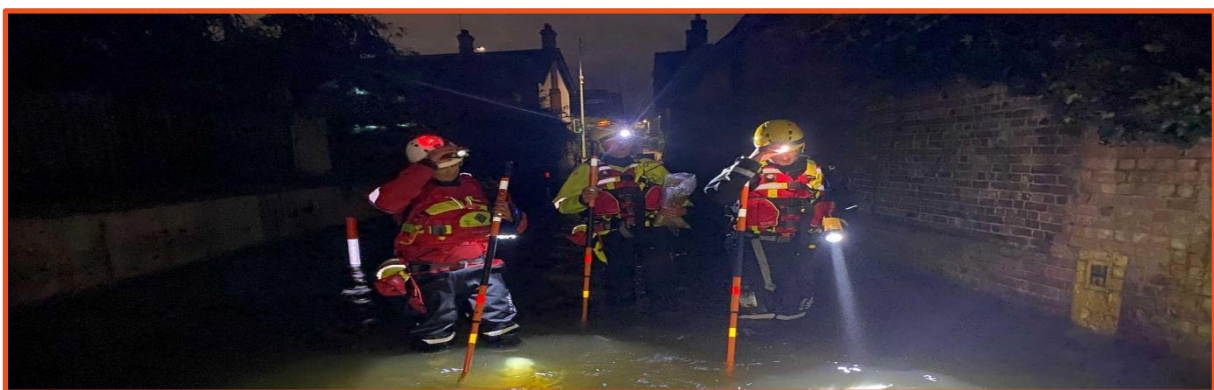
On 24 September, floodwaters threatened the Billing Aquadrome site in Northampton, prompting a large-scale evacuation supported by local emergency services. In coordination with Northamptonshire Police, Fire and Rescue, and West Northamptonshire Council, REACT managed an emergency rest centre at Lings Forum Leisure Centre. Over 65 people and 22 dogs were offered shelter, care, and stability. The centre even became the site of a heart-warming moment – an unexpected birthday celebration for one evacuee, providing a touch of humanity amidst the crisis.



Pictured: Rachel Cleasby celebrates her birthday at a local shelter. Credit: Responder Jan Campbell-Wood, 2024.

Flood Response in Bedfordshire

As flash floods followed record rainfall, Bedfordshire emerged as one of the hardest-hit areas. On 25 September, REACT deployed a specialist Flood Response Team to support Bedford Borough Council's emergency response, focusing initially on the Kempston community. Going door to door, Responders distributed Aqua Sacs – compact, water-activated alternatives to sandbags – and provided practical advice to support residents defend their homes from further damage.



Pictured: REACT Flood Responders carefully navigating floodwater in Kempston, Bedfordshire. Credit: Rich McSweeney, 2024.

Storm Bert and Second Evacuation in Northampton

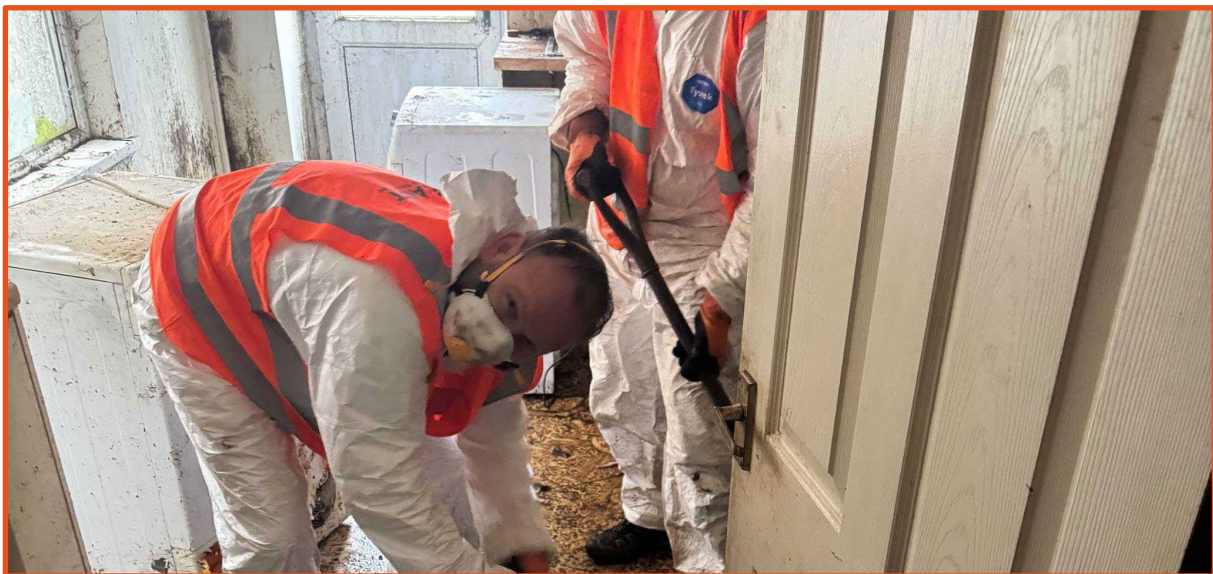
Just eight weeks later, on 25 November, Storm Bert caused further devastation at Billing Aquadrome. Over 100 residents, many already recovering from the September floods, were once again forced to evacuate. REACT Responders returned to the Lings Forum Leisure Centre to re-establish emergency shelter. They quickly set up three sleeping areas, delivered essential supplies, and offered emotional support to displaced families, including vulnerable individuals and children. These flood response deployments highlight REACT's agility and compassion in the face of disaster. Working in partnership with local authorities and emergency services, REACT was able to deliver rapid, meaningful assistance to those impacted by the UK's worsening flood crises.

Operation Dunraven

Storm Bert also swept through Rhondda Cynon Taf, South Wales, where it left many homes flooded and families devastated. Among them was one family in Treherbert whose home was not just flooded but contaminated and rendered unliveable – just weeks before Christmas.

That's when REACT Responders Stephan Stickley, Chris Cheeseman and Regional Leader for Wales Rob Salmon, stepped in. Their mission was clear: to restore hope, one step at a time.

The team removed damaged furniture, salvaged what they could, and cleared 61 bags of waste. It wasn't a large-scale operation. It was one home. One family. But at REACT, we believe these seemingly small acts are just as important.



Pictured: Responders helping to clear out a home in Treherbert that was flooded during Storm Bert. Credit: REACT Disaster Response, 2024

Lebanon Evacuees at Birmingham Airport

Birmingham International Airport became a vital hub of hope and relief for evacuees escaping the turmoil in Lebanon in October. Amidst the uncertainty, REACT teams were on hand, working alongside local authorities and fellow humanitarian organisations to support those in need. The response, known as 'Operation Parkway', brought comfort, care, and practical help to evacuees.

The situation in Lebanon is deteriorating rapidly, with bombings and unrest threatening lives in cities and villages across the country. The collapse of safety left families with no viable alternative but to leave behind their homes, support networks and daily lives. Volunteers supported four flights arriving at Birmingham International Airport, with more than 600 evacuees finding refuge in the UK. REACT volunteers supported some of these evacuees—each stepping off the plane with their own unique story of loss, survival, and hope.



Pictured above: A heartfelt reunion between two brothers at Birmingham International Airport. Credit: Olivia Everett 2024.

Throughout the operation, REACT worked hand in hand with a broad network of partners, including the British Red Cross, St John Ambulance, local authorities and police teams. This collaboration ensured that evacuees were not just greeted with empathy but also with a well-organised system of care. From providing medical assistance and emotional support to helping with practical matters like travel and accommodation, volunteers were a lifeline.

Severe Weather Emergency Protocol (SWEP) in London

When freezing temperatures hit Hounslow, the Mayor of London's Severe Weather Emergency Protocol (SWEP) was activated to protect people sleeping rough. This life-saving initiative ensures emergency accommodation is available for those without shelter during severe weather conditions, but it takes a collective effort to make it work.

When Hounslow faced heightened challenges, REACT Disaster Response stepped in to support SWEP alongside Hounslow Council, Islamic Relief UK, and Holy Trinity Church. Together, they ensured that no one was left vulnerable to the cold.

Volunteers prepared tables, chairs, and camp beds in two separate rooms to ensure people had a comfortable environment. A hot drinks and water station was set up, offering people warmth and hydration, and volunteers assisted caterers in distributing hearty meals, including pasta and chicken soup. The team talked with guests, listened to their stories, and built genuine connections.

“It wasn’t just about shelter,” shared one REACT volunteer. “It was about showing care, respect, and humanity to people who needed it most.”

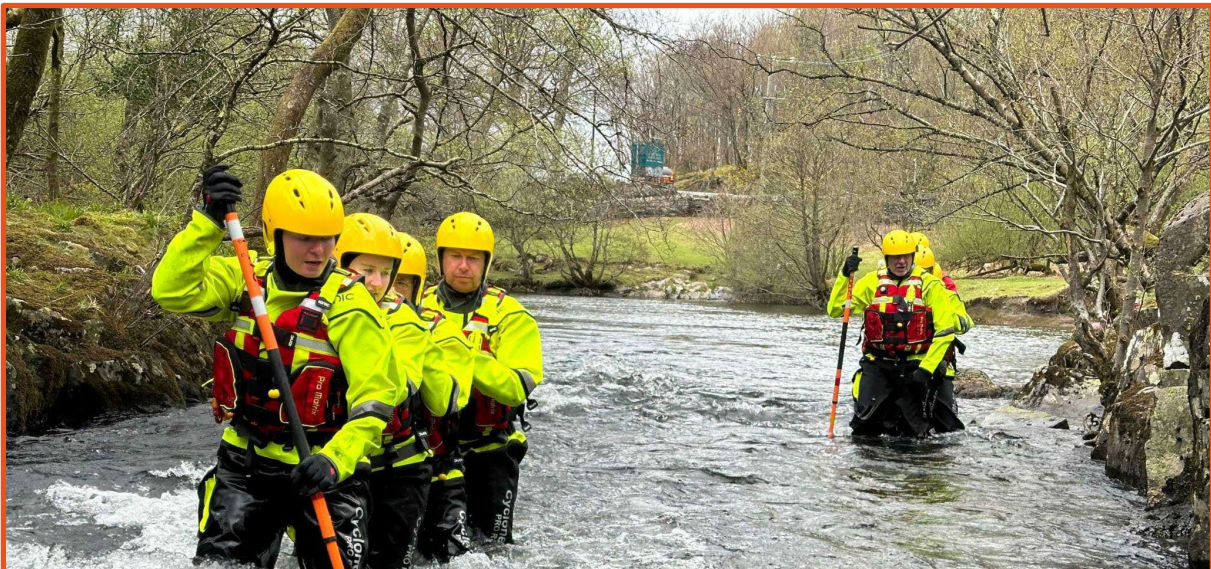
Muswell Hill Gas Outage

When a burst water main in Muswell Hill flooded the local gas network, nearly 3,000 homes were left without gas. This outage disrupted heating, hot water, and cooking facilities, leaving residents vulnerable during the cold January days. As the crisis unfolded, REACT joined efforts with Cadent Gas and the British Red Cross, and local community groups to provide much-needed welfare support to affected households. The complex repair process meant homes had to be individually checked for safety before reconnection. With over 500 vulnerable residents, including nearly 200 classified as highly vulnerable, the situation demanded swift and compassionate action.

Working alongside the British Red Cross and under the guidance of Cadent Gas, REACT Responders focused on ensuring that no one felt isolated during the outage.

Building a Flood Capability

We are continuing to expand and professionalise our national flood response capacity. Our commitment to supporting communities in their most vulnerable moments has been strengthened through targeted training, specialist deployments, and operational development.



Pictured: Responders are put to the test in a Continuous Professional Development (CPD) training weekend in North Wales in April. Credit: REACT, 2024

Flood Training Milestones:

- **April:** Continued delivery of CPD-accredited flood awareness training across the UK, with sessions held in five locations.
- **July:** A national Module 2 Water and Flood First Responder course was delivered, building operational capability.
- **August:** We ran a Selection Weekend where new Responders were tested in real-world conditions; swim-tested in fast-flowing open water, their flood knowledge and personal resilience were put through its paces.
- **November:** 13 dedicated REACT volunteer Responders – 10 of whom are veterans – successfully completed DEFRA Module 2 training over a weekend. This milestone brings our total number of flood-qualified responders to 39.
- **February** – Trained 12 new volunteer Flood Commanders, under the expert guidance of Martin Blaker (FlnSTR MEPS). These individuals are now certified to lead on-the-ground flood operations, coordinate with Category 1 responders, and make critical decisions in high-pressure, multi-agency environments.

These training events were delivered with support from expert instructors, including Martin Blaker, a leading authority on flood response and inter-agency coordination, who led a focused Flood Commander training, certifying 12 team leaders to operate in high-risk, multi-agency flood environments.



Pictured: Flood Responders commit to taking part in regular, intensive training. Credit: REACT 2024

Flood Operations

- **Deployments:** One flood deployment took place in Bedfordshire, supporting local authorities in the frontline response.
- **Monitoring:** REACT maintains active flood risk monitoring capacity to ensure readiness for extreme weather events.
- **Selection and Progression:** Two national selection sessions were held this year, one of which led directly into a Module 2 training weekend, further streamlining our volunteer pipeline.



Pictured: Flood Responders carefully navigate flood water in Bedford. Credit: Lewis Inman, 2024

Flood Partnerships

We acknowledge the ongoing support of BAE Systems, whose partnership has contributed to the scaling of our specialist flood team, and Fernco Ltd's staff fundraising efforts.

Responder Training

New Responders Trained: 94
International Responders Trained: 32
Wilderness Medics Trained: 4

This year has been another successful year for Responder training at REACT. After recognising a need to hold training courses in other locations around the UK, we held our first UK Operations course in the Lake District, at Sedbergh School in Cumbria.



Pictured: 30 Responders passed the UK Operations course at Sedburgh in August. Credit: REACT 2024.

Community Engagement

REACT x DIY SOS: Volunteering to Build Hope

In FY 2024/25, REACT Responders joined forces with the BBC's DIY SOS to support multiple life-changing community builds, demonstrating once again their adaptability, resilience, and commitment to helping those in need.

The first collaboration took place in Bewdley, where REACT volunteers responded to an urgent call from host Nick Knowles to support a family facing difficult circumstances. Battling harsh weather, deep mud, and flooding risks, volunteers assisted in everything from clearing rubble and relocating roof trusses to managing drainage and supporting local bricklayers. Their contribution not only ensured the smooth progress of the build but also helped protect neighbouring homes from potential flood damage.



Pictured: Responder Helen Harcombe-Edwards was just one of the Responders who volunteered to help on the DIY SOS projects, which changes lives through community action. Credit REACT 2024.

The effort in Bewdley was followed by a second deployment to Swansea in December, where Responders once again rolled up their sleeves, this time to help improve the home and lives of a young couple. On site, they coordinated volunteers and moved tonnes of building material to help keep the project on track.

REACT worked alongside local tradespeople, housing associations, students, and businesses, bringing community spirit to the forefront of each build. Their perseverance and positivity drew high praise from DIY SOS staff and site managers alike.

REACT's support of DIY SOS projects will continue into the following financial year, with the programmes, including a special Children in Need episode, set to air on BBC One later in 2025.

Reflecting on entering our tenth year:

As REACT enters its tenth year, we do so with deep gratitude and a renewed sense of purpose. The past year has brought both transformation and challenge, but it's the dedication of our volunteers, staff, and partners that continues to define us. In 2024 alone, we delivered over 15,000 hours of life-changing support to communities in crisis — a powerful reflection of our collective impact. As we celebrate a decade of service in April 2025, we also honour those who have shaped our journey, including valued team members who've moved on but remain committed to our mission as active Responders.

Trustees' annual report

For the year ended 31 March 2025

Looking ahead, REACT is focused on three strategic phases: stabilising resources (Fuel: Jan–Mar), strengthening operational capacity (Core: Apr–Sep), and shaping our future direction (Future: Oct–Dec). This timeline underpins our commitment to meet rising global needs, while preparing a new strategic vision that will guide us through to 2030. Amid a rapidly shifting humanitarian landscape — shaped by conflict, climate, and the erosion of global aid systems — we remain rooted in our principles of neutrality, impartiality, and independence. Our mission to reach the most vulnerable remains unchanged, and our ability to adapt, learn, and grow together ensures we are ready to meet the moment. This milestone year is not just about reflection, but about recommitting to bold, values-led action.



Financial Review

Income for the group was a total of £1,640,553, which included a total of £214,750 from trading contracts, and income from donations increased by £719,768. The future development of further projects and contracts to create a trading profit to support the objectives of the charity remains a focus in the new strategic plan. This will reduce the reliance on charitable fundraising to cover core costs and therefore a more focussed approach on directly allocating charitable funds to humanitarian causes.

Expenditure for the group was a total of £1,927,826 and included £132,340 of expenditure in delivering the trading subsidiary contracts.

The group movement in funds was a reduction of £287,272 for this reporting period.

The Balance Sheet has total funds of £847,440 of which £637,712 was unrestricted. The charity is consolidating its expenditure and activity in the current financial year to remain sustainable and deliver its strategic plan out to March 2026.

REACT is extremely grateful to all its donors and supporters, including the receipt of pro-bono services and goods, for example, reduced flight costs, technical communications equipment and services, strategic consultancy, and legal advice. Those costs that we would expect to incur as part of the normal charity activities are included in the accounts.

Principal Risks and Uncertainties

The Senior leadership team and Trustee Board have developed a risk register which is reviewed at every Board meeting, and the risks updated accordingly. Appropriate, systems and procedures are developed to mitigate the risks which the charity faces.

Principal Risks identified are:

- Financial Sustainability.
- Reliance on highly trained volunteers to deliver the strategic aims for humanitarian disasters, both in the UK and Internationally.
- Reputational Risk

Financial Sustainability is a strategic focus. With a new Head of Fundraising in post, creating an Income Generation plan that delivers more predictable income, focussing on unrestricted donations, therefore reducing the risk, and increasing the charity's ability to fulfil its objectives. The trading subsidiary is also working hard on business development to be able to deliver tax free gift-aid donations and therefore support sustainability.

Reliance on our Volunteers to deliver our operational capability, remains a challenge to ensure we have the right volunteers trained with the right skills to deliver our humanitarian strategic aims.

Reputational risk is mitigated by constant reinforcement of our values, proper assessment of the key areas of risk and strong communications. The charity takes safeguarding and the welfare of our team of staff and volunteers very seriously.

Reserves Policy

The REACT Disaster Response policy is to target a level of reserves that represents three months' core operating costs, and an amount for working capital. The current policy is £300k.

At the end of March 2025, the Charity had consolidated total funds of £847,440 of which £637,712 was unrestricted. Free reserves (being unrestricted funds, less any designated funds set aside for essential future spending, less the net book value of fixed assets) were £621,168. This includes the reserves held by the Charity's trading subsidiary. There are no profits to be donated by REACT Group Solutions for the period ended 31 March 2025. The cost base has been reviewed and REACT Group Solutions is expected to be in profit for the 2025/2026 financial year. It is a one-off year and expected to return to positive reserves.

Future Plans

Looking ahead, REACT is focused on three strategic phases: stabilising resources (Fuel: Jan–Mar), strengthening operational capacity (Core: Apr–Sep), and shaping our future direction (Future: Oct–Dec). This timeline underpins our commitment to meet rising global needs, while preparing a new strategic vision that will guide us through to 2030. Amid a rapidly shifting humanitarian landscape — shaped by conflict, climate, and the erosion of global aid systems — we remain rooted in our principles of neutrality, impartiality, and independence. Our mission to reach the most vulnerable remains unchanged, and our ability to adapt, learn, and grow together ensures we are ready to meet the moment. This milestone year is not just about reflection, but about recommitting to bold, values-led action.

Fundraising

REACT has a strategy for income generation of which fundraising is a substantial part, together with developing the trading subsidiary to enable profits to be gift aided to the parent charity, therefore supporting the delivery of the charitable objectives.

We operate across many areas of fundraising, with a focus on, Trusts & Foundations, Community Fundraising and Corporate Partnerships, all of which are managed by an employed fundraising team. Our new Head of Fundraising is focussing on sustainable and predictable income generation, with the fundraising pipeline being under constant review and development, whilst collaborating with our Head of Communications to create wider engagement to publicise charitable objectives and gain the trust of new donors, and corporate partners.

REACT Disaster Response is registered with the Fundraising Regulator, and we have a professional team who are members of the Institute for Fundraising. REACT complies with the codes of operation with no breaches during this reporting period. No third party or unsolicited fundraising is undertaken by REACT and communications are only with those who have clearly given their permission and expressed their wish to hear from the charity. Know Your Donor (KYD) checks are carried out for significant donations in line with best practice as per Charity Commission guidance.

REACT Disaster Response has a Complaints Register and no complaints have been received during this reporting period.

Structure, Governance and Management

REACT Disaster Response is a charitable company Ltd by guarantee, incorporated on 17 June 2015 and registered as a charity on 19 August 2015.

The company was established under a memorandum of association, which established the objects and powers of the charitable company and is governed under its articles of association.

All Trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in Note 7 to the accounts.

Day-to-day operations are delegated to the Chief Executive and the Senior Leadership Team.

Trustees meet at least four times a year and provide strategic direction and governance oversight.

All new Trustees are provided with an induction pack, which includes the charity's Memorandum of Association, a statement of trustee roles and responsibilities, conflict of interest policy and relevant guidance from the Charity Commission. The Chair meets with each new Trustee individually and a programme of support and training is available for new Trustees.

REACT Disaster Response owns 100% of the shares of REACT Group Solutions Ltd. REACT Group Solutions is a Ltd company, registered in England & Wales.

Appointment of Trustees

The board of REACT Disaster Response selects Trustees based on their skills and experience to ensure that there is a good professional and cultural fit. The Board has seen 6 new Trustees join, and 5 have resigned. Our thanks go to the Trustees who have resigned, having all been with us for many years, giving their time and knowledge to support REACT and its objectives.

Remuneration Policy for Key Management Personnel

To be efficient and effective, REACT Disaster Response Ltd works to attract and retain experienced, quality team members. The Remuneration Committee recommends pay rates and benefits to the Board following guidance for the sector and benchmarking roles, taking into consideration such factors as inflation. The CEO's remuneration is approved together with the Chair. All decisions are ratified by the Board and inform the annual budgeting process.

Statement of Responsibilities of the Trustees

The Trustees (who are also directors of REACT Disaster Response for the purposes of company law) are responsible for preparing the Trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year, giving a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, for that period. 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

Trustees' annual report

For the year ended 31 March 2025

- State whether applicable UK Accounting Standards and Statements of Recommended Practice have been followed, subject to any material 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 adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and taking reasonable steps to prevent and detect fraud and other irregularities.

Insofar as the Trustees are aware, there is no relevant audit information of which the charitable company's auditor is unaware. The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees as of 31 March 2025 was 7 (2024 – 8). The Trustees are members of the charity, but this only entitles them to voting rights. The Trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was re-appointed as the charitable company's auditor during the year and has expressed its willingness to act in that capacity.

The directors' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The Trustees' annual report was approved by the Trustees on 20 November 2025 and signed on their behalf by

Lieutenant General Sir Charles Stickland
Chair

Independent auditor's report

To the members of

REACT Disaster Response Ltd

Opinion

We have audited the financial statements of REACT Disaster Response Ltd (the 'parent charitable company') and its subsidiary (the 'group') for the year ended 31 March 2025 which comprise the consolidated statement of financial activities, the group and parent charitable company balance sheets, the consolidated statement of cash flows and the 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 FRS 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 group and charity's and of the parent charitable company's affairs as at 31 March 2025 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 2006 and 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 group financial statements section of our report. We are independent of the group and parent charitable company 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 REACT Disaster Response Ltd'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.

Independent auditor's report

To the members of

REACT Disaster Response Ltd

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 Trustees' annual report, other than the group 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 group 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 group 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 group 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- The information given in the Trustees' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements
- The Trustees' annual report, has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and Charities Act 2011 requires us to report to you if, in our opinion:

- Adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- The parent charitable company financial statements are not in agreement with the accounting records and returns; or
- Certain disclosures of Trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the Trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the statement of Trustees' responsibilities set out in the Trustees' annual report, the Trustees (who are also the directors of the parent charitable company for the purposes of company law) 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 group's and the parent charitable company'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 group or the parent charitable company 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 auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and the board, which included obtaining and reviewing supporting documentation, concerning the charity's/ group's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;

Independent auditor's report

To the members of

REACT Disaster Response Ltd

- The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity/ group operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity/group from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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

Independent auditor's report

To the members of

REACT Disaster Response Ltd

Use of our report

This report is made solely to the charitable company's members as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and section 144 of the Charities Act 2011 and regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Farrah Kitabi (Senior statutory auditor)

24 November 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Sayer Vincent LLP is eligible to act as auditor in terms of section 1212 of the Companies Act 2006

Consolidated statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and legacies	2	709,397	682,952	1,392,349	371,649	300,932	672,581
Charitable activities							
Charitable Operations	3	30,257	–	30,257	31,278	–	31,278
Other trading activities	4	214,750	–	214,750	286,487	–	286,487
Interest income		3,197	–	3,197	1,673	–	1,673
Total income		957,601	682,952	1,640,553	691,087	300,932	992,019
Expenditure on:							
Raising funds – charity	5	285,714	–	285,714	315,766	–	315,766
Raising funds – trading activities	5	132,340	–	132,340	196,114	–	196,114
Charitable activities							
Operations	5	646,046	552,411	1,198,457	1,163,793	308,324	1,472,117
Training	5	166,075	63,000	229,075	313,663	60,000	373,663
Volunteers	5	82,240	–	82,240	164,370	–	164,370
Total expenditure		1,312,415	615,411	1,927,826	2,153,705	368,324	2,522,029
Net income / (expenditure) before transfers		(354,814)	67,541	(287,272)	(1,462,618)	(67,392)	(1,530,009)
Transfers between funds		–	–	–	(61,000)	61,000	–
Net income / (expenditure) for the year		(354,814)	67,541	(287,272)	(1,523,618)	(6,392)	(1,530,010)
Net movement in funds	17	(354,814)	67,541	(287,272)	(1,523,618)	(6,392)	(1,530,010)
Reconciliation of funds:							
Total funds brought forward		992,525	142,187	1,134,712	2,516,142	148,579	2,664,722
Total funds carried forward		637,712	209,728	847,440	992,525	142,187	1,134,712

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 17 to the financial statements.

REACT Disaster Response Ltd
Charity statement of financial activities (incorporating an income and expenditure account)

For the year ended 31 March 2025

	Note	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Income from:							
Donations and legacies		751,589	682,952	1,434,541	379,087	300,932	680,019
Charitable activities							
Charitable Operations		30,257	–	30,257	31,278	–	31,278
Other trading activities		98,629	–	98,629	48,335	–	48,335
Interest income		3,165	–	3,165	1,562	–	1,562
Total income		883,640	682,952	1,566,592	460,262	300,932	761,194
Expenditure on:							
Raising funds – charity		285,714		285,714	315,766	–	315,766
Charitable activities							
Operations		709,046	552,411	1,261,457	1,163,793	308,324	1,472,117
Training		103,075	63,000	166,075	313,663	60,000	373,663
Volunteers		82,240		82,240	164,370	–	164,370
Total expenditure		1,180,075	615,411	1,795,486	1,957,592	368,324	2,325,916
Net income / (expenditure) before transfers		(296,436)	67,541	(228,894)	(1,497,330)	(67,392)	(1,564,722)
Transfers between funds		–	–	–	(61,000)	61,000	–
Net income / (expenditure) for the year		(296,436)	67,541	(228,894)	(1,558,330)	(6,392)	(1,564,722)
Net movement in funds		(296,436)	67,541	(228,894)	(1,558,330)	(6,392)	(1,564,722)
Reconciliation of funds:							
Total funds brought forward		950,294	142,187	1,092,481	2,508,623	148,580	2,657,203
Total funds carried forward		653,859	209,728	863,587	950,294	142,187	1,092,481

REACT Disaster Response Ltd

Consolidated and Charity Balance Sheets

Company no. 09644561

As at 31 March 2025

	Note	The group 2025 £	2024 £	The charity 2025 £	2024 £
Fixed assets:					
Tangible assets	11	16,544	28,533	16,544	28,533
Investments	12	–	–	2	2
		16,544	28,533	16,546	28,535
Current assets:					
Debtors	14	64,761	91,406	130,060	185,997
Cash at bank and in hand		922,132	1,172,721	862,547	1,020,735
		986,893	1,264,126	992,608	1,206,732
Liabilities:					
Creditors: amounts falling due within one year	15	(155,997)	(157,947)	(145,567)	(142,786)
		830,896	1,106,179	847,041	1,063,946
Net current assets		830,896	1,106,179	847,041	1,063,946
Total assets less current liabilities		847,440	1,134,712	863,587	1,092,481
Total net assets		847,440	1,134,712	863,587	1,092,481
Funds:	17a, b				
Restricted income funds		209,728	142,187	209,728	142,187
Unrestricted income funds:					
General funds		653,898	582,379	653,859	582,298
Designated funds		–	367,997	–	367,997
Non-charitable subsidiary funds		(16,186)	42,149	–	–
		637,712	992,525	653,859	950,294
Total unrestricted funds		637,712	992,525	653,859	950,294
Total funds		847,440	1,134,712	863,587	1,092,481

Approved by the trustees on 20 November 2025 and signed on their behalf by

Lieutenant General Sir Charles Stickland
Chair

REACT Disaster Response Ltd

Consolidated statement of cash flows

For the year ended 31 March 2025

	2025		2024	
	£	£	£	£
Cash flows from operating activities (as per the statement of financial activities)	(287,272)		(1,530,008)	
Depreciation charges	12,692		16,471	
Dividends, interest and rent from investments	(3,197)		(1,673)	
(Increase)/decrease in debtors	26,644		216,990	
Increase/(decrease) in creditors	(1,950)		(146,323)	
Net cash (used in) operating activities		(253,084)		(1,444,544)
Cash flows from investing activities:				
Dividends, interest and rents from investments	3,197		1,673	
Purchase of fixed assets	(703)		(25,667)	
Net cash provided by / (used in) investing activities		2,494		(23,994)
Change in cash and cash equivalents in the year		(250,590)		(1,468,538)
Cash and cash equivalents at the beginning of the year		1,172,721		2,641,259
Cash and cash equivalents at the end of the year		922,132		1,172,721

1 Accounting policies

a) Statutory information

REACT Disaster Response is a charitable company limited by guarantee and is incorporated in England and Wales, and also registered in Scotland. The registered office address is Chilmark, Salisbury, Wiltshire, United Kingdom, SP3 5DU.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

These financial statements consolidate the results of the charity and its wholly-owned subsidiary REACT Group Solutions Ltd on a line by line basis. Transactions and balances between the charity and its subsidiary have been eliminated from the consolidated financial statements. Balances between the two entities are disclosed in the notes of the charity's balance sheet. A separate statement of financial activities, or income and expenditure account, for the charity itself is not presented (because the charity has taken advantage of the exemptions afforded by section 408 of the Companies Act 2006).

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. The accounts have therefore been prepared on a going concern basis.

e) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

f) Donations of gifts, services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item or received the service, any conditions associated with the donation have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), volunteer time is not recognised so refer to the trustees' annual report for more information about their contribution.

On receipt, donated gifts, professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

g) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

h) Fund accounting

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund.

Unrestricted funds are donations and other incoming resources received or generated for the charitable purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

i) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose. Furthermore it includes the costs of trading activities
- Expenditure on charitable activities includes the costs of delivering services and other activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

j) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

- | | |
|-------------------------|-----|
| ● Cost of raising funds | 5% |
| ● Operations | 60% |
| ● Volunteer training | 20% |
| ● Volunteers | 15% |

Governance costs are the costs associated with the governance arrangements of the charity. These costs are associated with constitutional and statutory requirements and include any costs associated with the strategic management of the charity's activities.

1 Accounting policies (continued)

k) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £250. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use.

Depreciation is provided at rates calculated to write down the cost of each asset to its estimated residual value over its expected useful life. The depreciation rates in use are as follows:

● Computer equipment	4 years
● Website	4 years
● Fixtures and fittings	4 years
● Plant and machinery	4 years

l) Investments in subsidiaries

Investments in subsidiaries are held at cost.

m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

n) Short term deposits

Short term deposits includes cash balances that are invested in accounts with a maturity date of between 3 and 12 months.

o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

p) Creditors and provisions

Creditors and provisions are recognised where 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 due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of loans which are subsequently measured at amortised cost using the effective interest method.

r) Pensions

The group operates defined contribution pension schemes. The assets of the schemes are held separately from each other and from the those of the charitable company and its subsidiary, in independently administered funds. The pension cost charge represents contributions payable under the schemes.

The charitable company has no liability under the scheme other than for the payment of those contributions.

Notes to the financial statements

For the year ended 31 March 2025

1 Accounting policies (continued)

s) Critical accounting judgements and key sources of estimation uncertainty

Key judgements that the charity has made which may have a significant effect on the accounts include the categorisation of income between donations and income from charitable activities.

The trustees do not consider that there are any sources of estimate uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Grants	58,302	396,642	454,944	14,948	129,918	144,866
Donations	607,468	286,310	893,778	316,398	171,014	487,412
Donations – Gift In Kind	43,627	–	43,627	40,303	–	40,303
	<u>709,397</u>	<u>682,952</u>	<u>1,392,349</u>	<u>371,649</u>	<u>300,932</u>	<u>672,581</u>

3 Income from charitable activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Charitable operations	30,257	–	30,257	31,278	–	31,278
Total income from charitable activities	<u>30,257</u>	<u>–</u>	<u>30,257</u>	<u>31,278</u>	<u>–</u>	<u>31,278</u>

4 Income from other trading activities

	Unrestricted £	Restricted £	2025 Total £	Unrestricted £	Restricted £	2024 Total £
Trading Activities	214,750	–	214,750	286,487	–	286,487
	<u>214,750</u>	<u>–</u>	<u>214,750</u>	<u>286,487</u>	<u>–</u>	<u>286,487</u>

5a Analysis of expenditure (current year)

	Fundraising		Charitable activities			Governance costs	2025 Total	2024 Total
	Charity £	Trading activities £	Operations £	Training £	Membership £	£	£	£
Staff costs (Note 7)	224,749	121,096	732,201	88,574	44,287	–	1,210,907	1,577,032
Other staff costs (inc contractors)	30,765	4,691	–	–	–	–	35,456	52,415
Project costs	–	–	364,751	26,897	–	–	391,648	397,950
Direct fundraising costs	17,548	–	–	–	–	–	17,548	61,762
Support costs:	–	–	–	–	–	–	–	–
Consultancy	–	–	–	–	–	–	–	158,250
General	4,988	–	59,850	19,950	14,963	221	99,972	131,781
Depreciation	–	–	12,692	–	–	–	12,692	16,471
Facilities & Technology	5,061	6,553	60,733	20,244	15,183	–	107,774	82,182
Insurance	2,530	–	30,356	10,119	7,589	1,235	51,829	44,185
	285,641	132,340	1,260,583	165,784	82,022	1,456	1,927,826	2,522,029
Governance costs	73	–	874	291	218	(1,456)	–	–
Total expenditure 2025	285,714	132,340	1,261,457	166,075	82,240	–	1,927,826	–
Total expenditure 2024	315,766	196,114	1,472,117	373,663	164,370	–	–	2,522,029

5b Analysis of expenditure (prior year)

	Fundraising		Charitable activities			Governance costs	2024 Total
	Charity £	Trading activities £	Operations £	Training £	Membership £	£	£
Staff costs (Note 7)	223,382	137,181	936,064	182,410	97,995	–	1,577,032
Other staff costs	–	52,415	–	–	–	–	52,415
Project costs	–	–	301,071	96,879	–	–	397,950
Direct fundraising costs	61,762	–	–	–	–	–	61,762
Support costs:							
Consultancy	10,188	–	76,743	40,753	30,565	–	158,250
General	7,176	–	69,639	28,703	21,527	4,736	131,781
Depreciation	–	–	16,471	–	–	–	16,471
Facilities & Technology	3,887	4,450	46,639	15,546	11,660	–	82,182
Insurance	8,254	2,067	22,700	8,254	2,064	845	44,185
	314,650	196,114	1,469,327	372,547	163,811	5,581	2,522,029
Governance costs	1,116	–	2,790	1,116	559	(5,581)	–
Total expenditure 2024	315,766	196,114	1,472,117	373,663	164,370	–	2,522,029

Notes to the financial statements

For the year ended 31 March 2025

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2025 £	2024 £
Depreciation	12,692	16,471
Audit of the Charity and the Group	10,750	10,200

7 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2025 £	2024 £
Salaries and wages	1,048,050	1,358,480
Redundancy and termination costs	7,700	4,957
Social security costs	103,855	144,601
Employer's contribution to defined contribution pension schemes	51,302	68,994
	<u>1,210,907</u>	<u>1,577,032</u>

The following number of employees received employee benefits (excluding employer pension costs and employer's national insurance) during the year between:

	2025 No.	2024 No.
£60,000 – £69,999	–	3
£70,000 – £79,999	–	–
£80,000 – £89,999	3	3
£90,000 – £99,999	–	–
£100,000 – £109,999	<u>1</u>	<u>1</u>

The total employee benefits (including pension contributions and employer's national insurance) of the key management personnel of the group and of charity were £402,538 (2024: £389,042).

The charity trustees were neither paid nor received any other benefits from employment with the charity in the year (2024: £0). No charity trustee received payment for professional or other services supplied to the charity (2024: £0).

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £0 (2024: £598) incurred by 0 (2024: 1) members relating to attendance at meetings of the trustees or active operational tasks for REACT.

8 Staff numbers

The average number of employees of the charity (head count based on number of staff employed) during the year was 22 (2024: 25). The average for the group was 25 (2024:30).

9 Related party transactions

There were £34,906 (2024– £7,580) of donations from related parties. These comprised £906 in unrestricted individual donations and £34,000 in unrestricted donations from charities with a trustee as a related party.

10 Taxation

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity's trading subsidiary REACT Group Solutions Ltd distributes under Gift Aid available profits to the parent charity. Its charge to corporation tax in the year was:

	2025 £	2024 £
UK corporation tax at 19%	-	-

11 Tangible fixed assets

The Group and charity

	Plant and Machinery £	Website £	Fixtures and Fittings £	Computer Equipment £	Total £
Cost or valuation					
At the start of the year	5,958	24,840	720	27,168	58,686
Additions in year	-	-	-	703	703
Disposals in year	-	-	-	(11,094)	(11,094)
At the end of the year	5,958	24,840	720	16,777	48,295
Depreciation					
At the start of the year	3,723	6,210	215	20,006	30,154
Charge for the year	1,489	6,210	180	4,812	12,691
Eliminated on disposal	-	-	-	(11,094)	(11,094)
At the end of the year	5,212	12,420	395	13,724	31,751
Net book value					
At the end of the year	746	12,420	325	3,053	16,544
At the start of the year	2,235	18,630	505	7,162	28,532

All of the above assets are used for charitable purposes.

12 Trading subsidiary company

The charity owns the whole of the issued ordinary share capital of REACT Group Solutions Ltd, a company registered in England. The company number is 11539755. The registered office address is Chilmark, Salisbury, SP3 5DU. The investment is carried at cost of £2 (2024: £2).

REACT Group Solutions Ltd is used for non-primary purpose trading activities. REACT Group Solutions Ltd was incorporated on 28th August 2018 and commenced trading in September 2020. All activities have been consolidated on a line by line basis in the statement of financial activities. All taxable profits are expected to be distributed under Gift Aid to the parent charity.

A summary of the results of the subsidiary is shown below:

	2025 £	2024 £
Turnover	214,750	286,487
Cost of sales	(70,045)	(113,460)
Gross profit/(loss)	144,705	173,027
Administrative expenses	(160,923)	(130,989)
Cost recharges payable to parent undertaking	-	-
Profit/(loss) on ordinary activities before interest and taxation	(16,218)	42,038
Interest receivable and similar income	32	111
Profit / (loss) on ordinary activities before taxation	(16,186)	42,149
Taxation on profit on ordinary activities	-	-
Profit / (loss) for the financial year	(16,186)	42,149
Retained earnings		
Total retained earnings brought forward	42,149	7,519
Profit / (loss) for the financial year	(16,186)	42,149
Distribution of Profits	(42,149)	(7,519)
Total retained earnings carried forward	(16,186)	42,149
The aggregate of the assets, liabilities and reserves was:		
Assets	62,681	159,081
Liabilities	(78,865)	(116,930)
Reserves	(16,184)	42,151

Amounts owed to/from the parent undertaking are shown in note 14.

13 Parent charity

The parent charity's gross income and the results for the year are disclosed as follows:

	2025 £	2024 £
Gross income	1,566,592	806,794
Result for the year	(228,894)	(757,925)

14 Debtors

	The group		The charity	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	3,975	16,410	3,975	12,450
Other debtors	6,000	6,000	6,000	6,000
PayPal & Stripe debtor	4,449	13,904	4,449	8,746
Amounts due from group undertakings	–	–	68,435	16,532
Prepayments	45,153	50,369	45,153	50,369
Accrued income	5,185	4,722	2,049	1,587
	64,761	91,405	130,060	95,684

15 Creditors: amounts falling due within one year

	The group		The charity	
	2025 £	2024 £	2025 £	2024 £
VAT	9,794	7,384	2,154	1,652
Trade creditors	43,997	27,527	43,765	22,352
Taxation and social security	30,300	53,820	29,029	50,485
Other creditors	12,048	11,455	12,048	11,455
Accruals + Deferred Income	59,859	57,760	58,571	56,760
	155,997	157,947	145,567	142,704

Notes to the financial statements

For the year ended 31 March 2025

16a Analysis of group net assets between funds (current year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	16,544	–	16,544
Net current assets	621,168	209,728	830,896
Net assets at 31 March 2025	637,712	209,728	847,440

16b Analysis of group net assets between funds (prior year)

	General unrestricted £	Restricted funds £	Total funds £
Tangible fixed assets	28,533	–	28,533
Net current assets	963,992	142,187	1,106,179
Net assets at 31 March 2024	992,525	142,187	1,134,712

17a Movements in funds (current year)

	At 1 April 2024 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2025 £
Restricted funds:					
Op Pace – Ukraine	–	16,695	(35,951)	19,256	–
Op Beryl – Caribbean Response	–	38,540	(90,355)	51,815	–
Op Beryl – Schools Project	–	182,291	(182,291)	–	–
Rapid Response Fund (GIP)	129,918	180,000	(58,847)	(71,071)	180,000
International Response	–	116,330	(116,330)	–	–
Veterans Foundation – Training	–	16,183	(9,325)	–	6,858
MacRobert Trust – Training	–	44,650	(25,150)	–	19,500
Op Mandalay (Myanmar Earthquake)	–	3,370	–	–	3,370
Officers Association Scotland	–	10,000	(10,000)	–	–
W Simpson – Overseas Response Fund	2,830	–	(2,830)	–	–
Flood Development Fund	2,239	74,893	(77,132)	–	–
Burges Salmon Trust – Bristol & SW	200	–	(200)	–	–
RRT Fund – Midlands Region	7,000	–	(7,000)	–	–
Total restricted funds	142,187	682,952	(615,411)	–	209,728
Unrestricted funds:					
General funds	582,379	742,851	(1,081,447)	410,114	653,898
Designated funds	367,997	–	–	(367,997)	–
Total unrestricted funds	950,376	742,851	(1,081,447)	42,117	653,898
Non-charitable subsidiary funds	42,149	214,750	(230,968)	(42,117)	(16,186)
Total funds	1,134,712	1,640,553	(1,927,826)	–	847,440

The narrative to explain the purpose of each fund is given at the foot of the note below.

Notes to the financial statements

For the year ended 31 March 2025

17b Movements in funds (prior year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2024 £
Restricted funds:					
Op Pace – Ukraine	–	29,233	(135,233)	106,000	–
Op Atlas – Morocco Earthquake	–	82,593	(102,593)	20,000	–
Rapid Response Fund (GIP)	129,918	129,918	(45,000)	(84,918)	129,918
Veterans Foundation – Training	–	20,000	(20,000)	–	–
Op Anatolia (Turkey Earthquake Appeal)	7,201	1,285	(28,403)	19,918	–
Op Arap	8,591	–	(8,591)	–	–
W Simpson – Overseas Response Fund	1,870	960	–	–	2,830
Flood Development Fund	–	30,743	(28,504)	–	2,239
Burges Salmon Trust – Bristol & SW	–	200	–	–	200
RRT Fund – Midlands Region	1,000	6,000	–	–	7,000
Total restricted funds	148,580	300,932	(368,325)	61,000	142,187
Unrestricted funds:					
General funds	2,039,627	404,488	(1,869,255)	7,519	582,379
Designated funds	468,997	–	(40,000)	(61,000)	367,997
Total unrestricted funds	2,508,624	404,488	(1,909,255)	(53,481)	950,376
Non-charitable subsidiary funds	7,519	286,598	(244,449)	(7,519)	42,149
Total funds	2,664,723	992,019	(2,522,029)	–	1,134,712

Purposes of restricted & designated funds

Current Year

Rapid Response Fund (GIP) and International Response – These funds are available for responder training and international humanitarian deployments. Funds were transferred in year to support Volunteer training, Op Beryl (Hurricane Response , Brazil Flood Response, Op Pace (Ukraine Projects) , approved by the donor.

Op Beryl – Caribbean Hurricane Response supporting our teams on remote islands such as Union and Canuan Island, and a secondary purpose of replenishment of equipment and consumables and training.

Op Beryl (Schools) – Caribbean Hurricane Response supporting a schools project, for island children whose schools

Veterans Foundation – Development & Training of a Mental Health Network

Op Pace – Ukraine Fund. Resilience training.

MacRobert Trust – Volunteer Training

Flood Development Fund

Burges Salmon Trust – Flood Development & Response – Bristol & SW

17b Prior Year

Rapid Response Fund (GIP) – This fund is available for repsonder training and international humanitarian deployments. Funds were transferred in year to support Training, Op Atlas (Morocco Earthquake), Op Anatolia (Turkish Earthquake, Op Pace (Ukraine Projects) , approved by the donor. Op Anatolia – Turkey Earthquake Appeal to support our humanitarian response for our teams deployed into Turkey, and a secondary purpose of replishment of equipment and consumables.

Op Pace – Ukraine Fund. Humanitarian response via partners in Ukraine including a hot food project for displaced people, and resilience training.

Veterans Foundation – Training

W Simpson – Overseas Response Fund

Flood Development Fund

Burges Salmon Trust – Bristol & SW

Rapid Response Fund – Midlands Region

Designated Fund – For the purpose of funding humanitarian deployments and overseas projects, including training and equipment.

18 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.