THE MAKE WAY FOUNDATION

2025 Annual Report and Accounts





Dedicated to all the children who need a bit of cool kit to get about!

And to Toby, who continues to inspire everything we do.

Introduction

The Make Way Foundation is a UK-based charity dedicated to empowering children with disabilities to achieve their fullest potential.

Founded in August 2023 by Fleur and Matthew Bryant, the charity was inspired by their experience navigating the process of securing the right wheelchair for their son, Toby. Like many families, they discovered that obtaining the equipment a child truly needs can be challenging, with public funding often unable to provide the most appropriate solution. They created Make Way to bridge that gap and to ensure that more children have access to the freedom, independence and opportunities that the right wheelchair can provide.

Our mission is simple: to help children access equipment that transforms everyday life. Whether enabling a child to attend school more comfortably, spend time with friends, participate in family activities or pursue sporting ambitions, the right wheelchair can have a profound impact not only on the child but on their whole family.

As a wheelchair user herself, Fleur understands first-hand just how life-changing the right equipment can be, and that personal experience continues to shape the charity's approach.

By the end of 2025, Make Way had approved 69 wheelchair grants, more than doubling the number supported the previous year. During the year, over £140,000 of grants were awarded to children across the UK, supporting a wide variety of conditions and circumstances. From everyday wheelchairs that restore independence to specialist sports chairs that allow young athletes to compete, each grant represents a child with greater opportunities and a brighter future.

Although we continue to grow, we remain deliberately personal in the way we operate. Every application is considered individually, with trustees taking the time to understand each child's circumstances rather than applying a rigid formula.

We work closely with families, clinicians and specialist wheelchair providers to ensure that funding reaches children who will benefit most, always paying suppliers directly to ensure charitable funds are used for their intended purpose.

The charity also remains entirely volunteer-run. None of the trustees receive remuneration, ther charity has a lean operating model, and the founders continue to personally fund the charity's operating costs. As a result, donations from our supporters are used solely to fund grants for children rather than to cover running costs.

By the end of 2025, the charity remained in a strong financial position, with year-end funds of £145,943, providing a solid foundation from which to continue expanding our support.

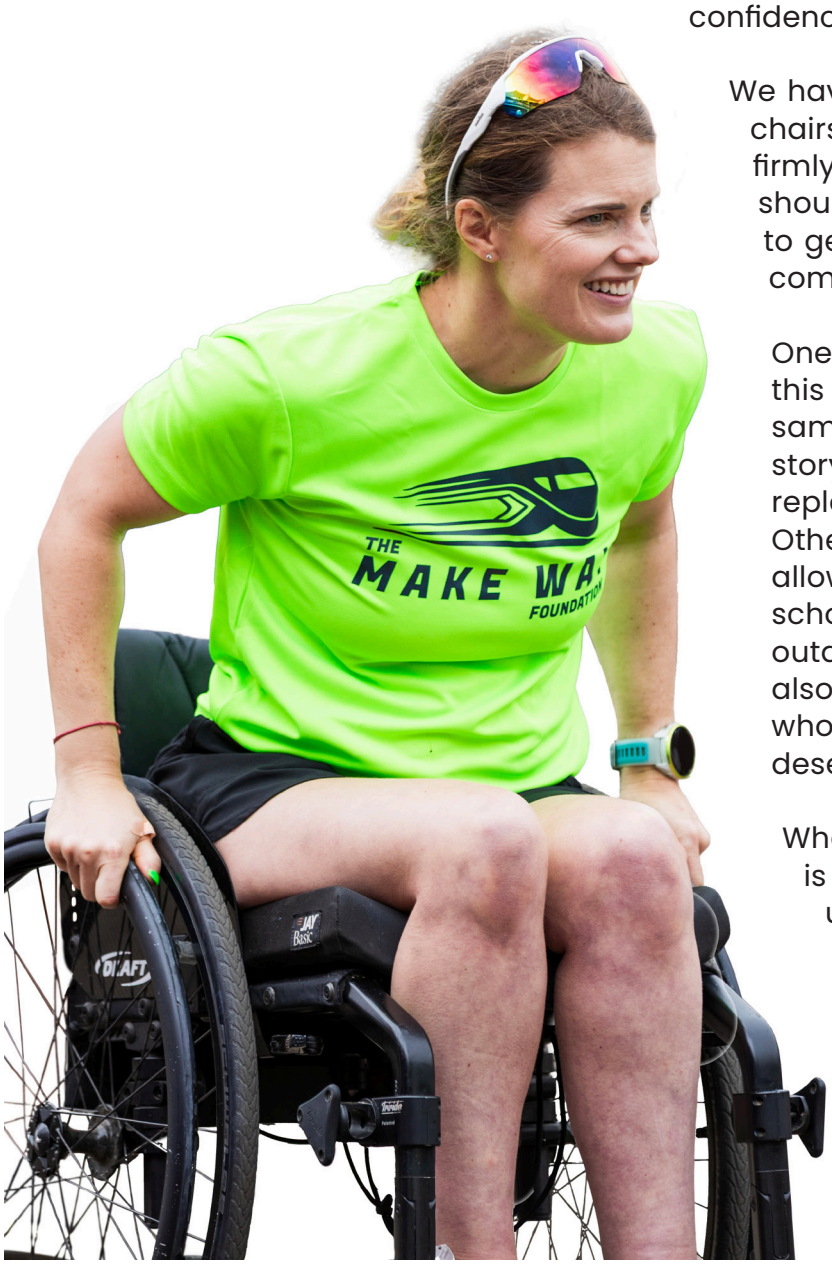
Whilst Make Way is still a relatively young charity, we are immensely proud of what has already been achieved. Every piece of equipment we fund represents a child who can participate more fully in school, sport and family life. We remain committed to growing sustainably while preserving the personal, compassionate approach that has been at the heart of the charity since the very beginning.

Chairwoman's report

Dear Donors, Volunteers and Recipients,

2025 has been a year of growth, not just in numbers, but in connection and reach.

When we launched in 2023, we hoped to give a little back, and dreamed that one day we could help a meaningful number of children each year. Reaching 69 grants by the end of 2025 feels extraordinary from that starting point. Behind each grant is a child with more independence, more confidence, and more opportunity.



We have continued to fund both everyday chairs and specialist sports chairs. We firmly believe that disabled children should not only have the basic freedom to get about, but they should be able to compete, participate, and dream.

One thing that has become even clearer this year is that no two children are the same. Every application tells a different story. Some families are trying to replace a chair their child has outgrown. Others are looking for equipment that allows their child to stay in mainstream school, or simply to spend more time outdoors with brothers and sisters. We also continue to support young athletes whose ambition and determination deserve every opportunity to flourish.

Whatever the circumstances, our aim is always the same: to listen carefully, understand each family's situation, and provide the equipment that will make the greatest difference.

One of the highlights of this year was returning to the Superhero Triathlon, this time with a large team made up of former recipients and their families.

Watching children particpate in chairs funded by Make Way was deeply moving. It was community in action. And only makes me more determined to do more.

As a wheelchair user myself, I know that the right equipment changes everything. It gives confidence, independence and the freedom to take part in everyday life without constantly thinking about barriers. Seeing children experience that freedom, and watching their families share in it, is what motivates all of us at Make Way.



Every child we support gets a Make Way bear

The support from Alix Partners, with a team cycling from London to Berlin to raise money for Make Way, was immense, and they were able to raise so much money. It was also so heartening to hear them describe how well our mission resonated with their employees and clients. Buying a child their mobility is so simple, so profound, and makes an obvious, immediate difference.

We were also incredibly proud of our young runners in the Mini Marathon, and everyone else who supported us this year. All the sponsored events, website donations, and our regular monthly supporters, make such a difference. None of what we've achieved this year would have been possible without the generosity of our supporters. Thank you all.

Although we're proud of how far we've come, we know there are many more families who still need our help. We look forward to continuing to grow thoughtfully, while remaining the personal, connected, family-led charity we set out to create.

Thank you for being part of that journey.

Sincerely,



Fleur Bryant
Chairwoman, Make Way Foundation

THE MAKE WAY FOUNDATION

The difference we've made

The children we support come from a wide range of backgrounds and circumstances. Some are living with life-limiting or degenerative neurological conditions. Others are talented young athletes striving to compete at the highest level. Many simply need the right wheelchair to attend school, play with friends and take part in everyday life. Whatever the situation, the right equipment can be genuinely life-changing.

Here are some of the children we've been able to help in 2025.







69 wheelchairs by December 2025





£260k grants cumulatively since inception

Only 5% of expenditure on operating costs



We are very grateful to the families who have allowed us to share these pictures.

THE MAKE WAY FOUNDATION

Fundraising

Here are some of our highlights from 2025, but it's important to remember all the individual donors too - however much they give. You all make an enormour difference, thank you!

Mini Marathon

A brilliant group of young runners chose Make Way as their cause, demonstrating that generosity has no age limit.



Swim Serpentine

Fleur completed the marathon-distance swim in Hyde Park, swimming with just her arms due to her disability.



Alix Partners

A team from Alix Partners cycled from London to Berlin over six days in an epic charity bike ride. Matthew joined for the first day.



Superhero Tri

A team of Make Way Families and supporters took part in the Superhero Tri at Dorney lake in August.



Meet the Trustees



Fleur Bryant is the chair and driving force behind Make Way's daily operations. She's the public face of the charity, as well as the one who raises funds, evaluates applications, and identifies deserving recipients. Having lost the ability to walk in adulthood, Fleur understands first-hand the freedom that a wheelchair can provide. She's also an avid wheelchair racer and believes passionately in the power of sport for disabled children.



Matthew Bryant, as Fleur's husband and Toby's father has personally witnessed how the right wheelchair can transform the life of someone with disabilities. He also has nearly two decades of experience in finance, which helps the charity with fundraising, financial oversight, and admin.



Lucy Jones is a founding trustee and long-time friend of the Bryants. A dietician and healthcare leader, she's passionate about helping people live their healthiest, happiest lives—something that aligns perfectly with Make Way's mission.



Sarah Sibley and Fleur first met through their shared passion of making boating accessible for everyone. Having spent most of her life surrounded by disability and seen first hand through family members how navigating through life with disabilities can be a challenge, Sarah later went on to combine her passion and life experience through working in the disability sport sector.

The Trustees receive no remuneration from the Charity and they and their families will never receive any benefits or grants from the charity, whatever the need.

Trustees' Report

For the year ended 31 December 2025

Structure, Governance and Management
The Make Way Foundation is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission (No. 1204116). The charity is governed by its Constitution and managed by its Board of Trustees.

There were no changes to the trustee body or governance arrangements during the year. The trustees meet regularly to review grant approvals, financial performance, fundraising initiatives and risk management.

The trustees receive no remuneration and no trustee or connected person may benefit from the charity. Robust procedures remain in place to manage conflicts of interest.

Objectives and Activities
The charity's objective is to relieve the needs of disabled children in the United Kingdom by providing grants for wheelchairs and related mobility equipment, including sports chairs.

In setting objectives and planning activities, the trustees have had due regard to the Charity Commission's guidance on public benefit.

The charity continues to focus exclusively on UK-based grants, supporting children whose needs cannot be adequately met through statutory provision. Grants are approved by trustees in accordance with the Grant Making Policy. Payments are made directly to suppliers, never to families, providing an important safeguard against misapplication of funds.

Review of the Year
2025 was a year of controlled growth. During the year, 69 grants had been approved since inception, with £140,046 granted during the year itself.

Total income for the year was £187,213, reflecting continued support from individual donors, corporate supporters and fundraising events. The charity generated an operating surplus of £38,212 and ended the year with total charitable funds of £145,943. Cash at bank at year end was £198,757, higher due to the balance of approved but unpaid grants. The trustees believe this performance demonstrates both the demand for the charity's work and the sustainability of its operating model.

Financial Review and Reserves Policy
The charity operates a prudent financial model. Grants are provided only when sufficient funds are available or expected with a high degree of certainty. A provision is recorded when a grant is approved, reflecting the trustees' commitment while recognising that payment may occur at a later date.

At 31 December 2025, £100,755 was designated for future wheelchair purchases and £20,000 was designated for operating expenses.

The trustees consider this level of reserves appropriate given:
- The inherent variability of voluntary income.
- The time lag between grant approval and payment.
- The absence of paid staff or fixed overhead commitments.
- The desire to provide continuity of support even in periods of lower fundraising activity.

The charity has no borrowings and no fixed asset commitments. The trustees review reserves regularly and believe current reserves are adequate but not excessive relative to the scale of operations.

Risk Management and Financial Prudence
The trustees have considered the principal risks facing the charity and have implemented appropriate safeguards.

Key operating protections include:
- Direct payment to wheelchair suppliers rather than to recipients.
- Trustee approval required for all grants.
- Maintenance of an accrual-based accounting system.
- Segregation of funds designated for wheelchair grants.
- Conservative cash management with funds held in UK bank accounts.
- Minimal fixed cost base, with no employees and no long-term lease commitments.

The charity's cost structure remains deliberately light. Operating expenses totalled £6,817 during the year. The founders' personal donations exceed operating costs, protecting the integrity of external donor funds.

Sustainability and Future Outlook
The trustees are confident in the sustainability of the charity's model. Fundraising is diversified across:
- Individual donations (including recurring donors).
- Corporate partnerships.
- Sponsored athletic events.
- Community-led fundraising initiatives.

The charity has demonstrated its ability to scale grants responsibly while maintaining financial discipline. The trustees intend to continue measured growth, ensuring that service quality and financial prudence are preserved. Looking ahead, the trustees will focus on:
- Expanding fundraising partnerships.
- Strengthening systems and processes to support higher grant volumes.
- Exploring environmentally responsible refurbishment and reuse initiatives.

The trustees remain confident that Make Way's focused mission, disciplined financial management and engaged donor community provide a strong foundation for continued impact.

Accounts for 2025



Every wheelchair is unique, it is measured to fit the child and their disability and can be adapted as they grow.

Independent Examination

I report to the trustees on my examination of the accounts of the above charity ("the Foundation") for the period ended 31 December 2025

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Foundation's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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 accounts to be reached.



Ben Thorne, FCA, DChA

Financial Statements

In accordance with Charity Commission regulations, the accounts are prepared by the Charity and reviewed by an Independent Examiner. The independent examiner's report is on the previous page.

The accounts shown below relate to the charity's operations for the 2025 and 2024 finanical years. There has been one change in accounting policy, to better account for the fundraising costs embedded in net-settled donations, and the 2024 figures are presented on an adjusted basis to show the impact of this change, which has no impact to the operating surplus or financial strength of the charity.

The charity's financial year end is December 31st.

All figures in GBP unless stated

		Restated [7]	
Income statement	**2025**	**2024**	**Notes**
Donations			
Donations	180,390	180,343	
Gift Aid	6,837	863	
Total income	**187,227**	**181,206**	2
Cost of income	(2,139)	(2,918)	3
Grants to children			
Grants made in the year	(140,046)	(98,409)	
Adjustment to prior year estimated grants	-	1,831	
Total grants	**(140,046)**	**(96,578)**	4
Operating expenses			
General operating expenses	(6,817)	(2,953)	5
Operating surplus / (loss)	**38,225**	**81,573**	

Balance Sheet	2025	2024	Notes
Tangible Fixed Assets	-	-	6
Cash	198,757	123,746	
Donations committed but not paid	-	-	2
Gift Aid debtor	5,450	-	
Provision for grants	(58,250)	(16,014)	4
Current assets less current liabilities	145,957	107,732	
Charitable Funds at period end, of which:	**145,957**	**107,732**	
- *Unrestricted Funds*	*25,191*	*97,732*	
- *Designated for wheelchair purchases*	*100,765*	-	
- *Designated for operating expenses*	*20,000*	*10,000*	

Cash Flow	2025	2024	Notes
Operating surplus	38,225	81,573	
Plus: Increase in provision for Grants not paid	42,236	(661)	3
Less: Donations committed but not paid	(5,450)	14,971	2
Change in cash	75,012	95,883	
Cash balance at year start	123,746	27,862	
Change in cash	75,012	95,883	
Cash balance at period end	198,757	123,746	

Notes

Notes

1 Accounting principles

The Charity prepares its accounts on an accruals basis, rather than a receipts and payments basis. This is because the charity routinely agrees to fund expensive wheelchairs with a delay to the ordering and payment for those chairs.

2 Income

Income represents gross donation amounts from all sources, before associated fees.

No material donations were committed but not paid on 31st December in either of the 2024 and 2025 financial years.

3 Cost of Income

Payment processing fees and deductions made by, and the cost of subscriptions to fundraising platforms.

4 Grants made

The charity makes a provision for grants whenever a grant is approved by the trustees, in order to allow the charity to manage its funds prudently given the long lead times that can be associated with wheelchair purchases. These grants are often estimates, based either on a quote or the trustees' experience in relation to similar grants. Where the grant has been made with a capped amount, the provision will always be made at the cap.

There was a small adjustment to 2023 year-end estimated grants as actual costs came in below the amount provided for. At the 2024 year end, the provision related to four grants, two based on quotes and two which were capped. There was therefore no adjustment to the year end provision. A higher provision was recorded at the 2025 year end due to the higher level of activity, the timing of grants through the year, a number of queried and delayed invoices from one supplier, and the higher proportion of sports chairs which typically have a longer lead time.

5 Operating expenses

The charity has no paid staff. The charity's operating expenses therefore mainly relate to promotional materials, technology costs, and services such as an office address service. The costs in 2025 were higher than 2024 primarily due to the charity's participation in The Superhero Tri, inviting back a number of prior wheelchair recipients to take part in a sponsored event and covering the associated entry fees, promotional t-shirts, etc.

Donations by the Bryants in 2024 and 2025 significantly exceed the charity's operating costs in each year.

6 Tangible Fixed assets

The Charity owns no Tangible Fixed Assets

Accounting policy change

7 Accounting policy for net-settled donations

The charity has made a change to its accounting policies to further disaggregate donations paid net by third parties (which often include deductions for 'hidden' platform fees, but also include Gift Aid claimed on the charity's behalf, net of fees on the Gift Aid claims). In addition, the charity has moved opex relating to fundraising platform membership fees to Cost of Income.

The trustees believe this view allows a clearer representation of the charity's fundraising costs, allowing them to better manage the charity's fundraising efforts conscious of fee impacts. For comparability, the charity is also presenting a restatement of the 2024 income statement with the same account policies.

The net P&L impact of this change is zero.
For 2025, the policies have been applied for the year.
For 2024, the restatement amounts are:

	2024
Gift Aid claimed by third parties, paid to the charity aggregated:	1,907
Deductions made to donations by fundraising intermediaries:	2,817
Membership fees to fundraising platforms (previosly in Opex)	126

The effects on income are as follows:

Donations (prior reported)	180,343
Less: Gift Aid now reported separately	(1,907)
Plus: Gross-up for deductions/fees	2,817
Restated donations amount	181,253
Gift aid (prior reported)	863
Plus: additional Gift Aid disaggregated	1,907
Restated Gift Aid amount	2,770
Cost of income (prior reported)	(101)
Plus: additional deduction / fees	(2,817)
Plus: membership fees to fundraising platforms	(126)
Restated cost of income amount	(3,044)

Opex (prior reported)	(2,953)
Removal of membership fees	126
Restated opex amount	(2,827)

Total P&L impact	
Change in income	2,817
Change in cost of income	(2,943)
Change in Opex	126
Total impact	0

THE MAKE WAY FOUNDATION

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