

Renfrewshire Sports Charity

Scotland · Charity number SC044738

Details

Known as	Pro-life Fitness Centre
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2014-03-14
Register	View on the OSCR register

Contact

Address	98 New Sneddon Street Paisley PA3 2BD
Website	www.prolifefitnesscentre.com

Activities

Activities: 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended', 'the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: We provide recreational facilities in Paisley for gym members who support our objective of supporting various local hospice and other charities from those activities.

Beneficiaries: 'No specific group, or for the benefit of the community', 'Other charities or voluntary bodies'

Objectives: 7.1 the advancement of public participation in sport. 7.2 the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended. 7.3 the promotion of volunteering, the voluntary sector or the effectiveness or efficiency of charities. 7.4 the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Scotland and other parts of the UK

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£1,217,191	£1,017,338	-	12
2024-05-31	£1,084,682	£989,202	-	11
2023-05-31	£974,176	£856,017	-	11
2022-05-31	£848,149	£793,001	-	14
2021-05-31	£532,829	£445,584	-	13

Renfrewshire Sports Charity

Scotland - Charity number SC044738

Accounts

REGISTERED CHARITY NO: SC044738

**RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MAY 2025**

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

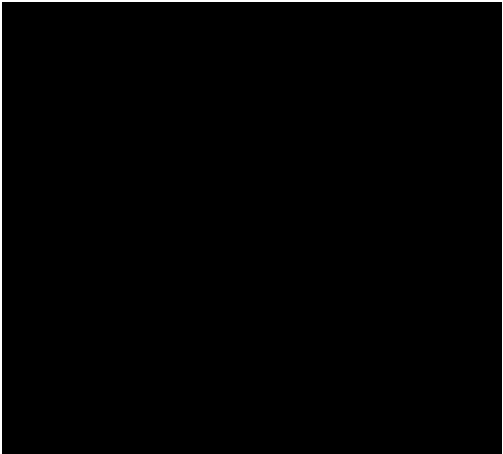
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RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MAY 2025

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees



Principal Office

Charity Number: SC044738

Independent Auditors Wbg (Audit) Limited
168 Bath Street
Glasgow
G2 4TP

Bankers The Royal Bank of Scotland Plc
1 Moncrieff Street
Paisley
PA3 2BD

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

**REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR
ENDED 31st MAY 2025**

INTRODUCTION

The Board of Trustees is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations. This report has resulted from direct supervision of the affairs of Renfrewshire Sports Charity (RSC).

The Charity operates as Pro-Life Fitness Centre, occupying the Gym at 98 New Sneddon Street, Paisley PA3 2BS.

EXECUTIVE SUMMARY

Building on previous years of growth, the Charity has had a successful year.

- The Key Performance Indicators of engagement with members and stakeholders, estate improvement, improving environmental footprint and donation to charity have been met.
- Membership income has reached over £1million, reflected in unsurpassed membership numbers.
- There is now functioning air conditioning throughout the Fitness Centre. There has been planned improvement in changing rooms and shower facilities. New high - specification equipment has been bought to replace and add to training equipment offered in the Gym. The sound system has been upgraded.
- Security has been improved by installation of a synchronised fire alarm system which alerts fire service and designated staff to a problem 24 hours a day. There is new CCTV provision within the Gym and car park.
- The digital recognition entry system has been accepted readily by members and staff.
- There is a full complement of staff, turnover being within acceptable limits.
- Staff are paid in excess of Government Guidelines on Minimum Living Wage within their appropriate wage structure.
- The role of Head of Operations has integrated well with other staff. This has led to more streamlined management with recognised supervisors supporting the role. The Head of Operations assesses staff by achievement of performance targets.
- Members and athletes associated with Pro-Life Fitness Centre have excelled in National and World Competition.
- Financial and reputational risks are assessed regularly. In particular, awareness of increasing competition in the local fitness sector has influenced future planning for Gym improvement in services offered.
- The financial stability of Renfrewshire Sports Charity has allowed record donation to charity.

RENFREWSHIRE SPORTS CHARITY
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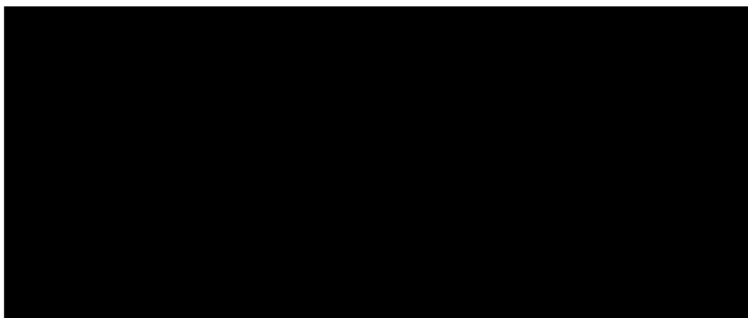
**REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR
ENDED 31st MAY 2025**

REPORT

The Board is responsible for the effective stewardship of the affairs of Renfrewshire Sports Charity (RSC). The Board aims to provide effective leadership in order to provide a platform from which the Charity can achieve its objectives.

The Trustees present their report and financial statements of RSC for the year ended 31st May 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland.

The Trustees who served from 1st June 2024 to 31st May 2025 were:



Related Parties

[REDACTED] a Director of ACCORD Hospice. [REDACTED] is Director of Finance and Governance at ACCORD Hospice. ACCORD Hospice can benefit from RSC donations [REDACTED] employed by RSC as Treasurer. [REDACTED] is an employee of RSC and [REDACTED] is paid by RSC for services rendered.

Governing Document

Renfrewshire Sports Charity is a registered charity, number SC044738 and is a Scottish Charitable Incorporated Organisation (SCIO) operating under its constitution. It occupies the Gym under exclusive licence with the owners Alisha Holdings Limited. The duration of the agreement has been extended until November 2033. The agreement will then expire on either party giving 28 days of notice in writing, failing which the licence shall be renewed for the same duration.

OBJECTIVES AND ACTIVITIES

The Charity will provide, advance and further the following charitable purposes (only in a manner which is charitable for the purposes of the 2005 Act and the Taxes Acts):

- The advancement of public participation in sport.

RENFREWSHIRE SPORTS CHARITY
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REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR ENDED 31st MAY 2025

- The provision of recreational facilities, or the organisation of recreational facilities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
- The promotion of the voluntary sector or the effectiveness or efficiencies of charities.
- The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Charitable purposes for which SCIO is established are furthered by operating as:

- A provider of services which contribute to advancing wellbeing including the operation, management and development of indoor and outdoor sports and physical activity facilities (including arrangements and access to such facilities so as to encourage wider participation in healthy exercise) and the development and delivery of sports activities and events directed towards wider participation in sport and physical activity and better health and wellbeing.
- A “grant-giving” foundation (Providing support financially through the provision of equipment, engagement, volunteering. Providing support and assistance to charities, individuals and others.) with support being focused on:
 - (a) Charities in the vicinity of Paisley, Renfrewshire including principally, but not exclusively, ACCORD Hospice (Charity number SC013682), St. Vincent’s Hospice Limited (Charity number SC006888) and the Trussell Trust (Charity Number SC044246); and
 - (b) The advancement of the SCIO’s purposes through others’ sporting activities.

TRUSTEES

The minimum number of Trustees or Directors is three. There is no maximum. New Trustees are appointed by the existing Trustees. They receive a Trustees’ handbook. It is expected that advice concerning the Board will be provided by the Board. The Board has convened with the [REDACTED]

Board Meetings are scheduled to take place every 2 months. This allows appropriate time for regular snapshot financial overview and reporting of operational performance.

In December 2024 an audit of Trustee Skills was undertaken. The Board was of the view that there were sufficient inherent skills within the Board to allow effective function. However, it was recognised that there were weaker skills in company law, cyber security, fundraising and income generation. The Board is seeking to appoint appropriate Trustees.

MANAGEMENT STRUCTURE AND GOVERNANCE

Staff

All appropriate employment documentation is in place. Contracts and Employee Handbook have been reviewed by Beyond HR.

RENFREWSHIRE SPORTS CHARITY
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REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR ENDED 31st MAY 2025

All staff and Personal Trainers have undergone Health and Safety, Fire and Defibrillator training as appropriate. There has been appropriate Disclosure undertaken by Gym and Crèche staff.

There are 11 staff members answerable to the Head of Operations (total staff 12). The Crèche operates with 2 staff. There is constant review of staff numbers based on work needs.

[REDACTED] has assumed the role of Head of Operations. This position is associated with new salary structure dependent on recognised levels of achievement in performance parameters.

Since the position of Assistant Gym Manager had been terminated, consideration was given to supporting the Head of Operations. More responsibility has been allocated to junior staff. In addition, supervisory roles have been taken up [REDACTED] [REDACTED] ving additional responsibility for Social Media campaigns and Membership, Evan for Operations and Maintenance.

This has allowed streamlining of rota hours ensuring that there will always be someone with managerial experience on duty.

[REDACTED] acting independently, is associated with class participation and has important input to preparing financial information and interacting with banks on behalf of RSC.

Staff Movement

There is good staff retention and sufficient applications for posts which arise. There has been some turnover of Personal Trainer numbers. There are 2 Sports Massage Therapists on site. [REDACTED] al Expert, has resigned for personal health reasons.

Staff Payment

Annual pay increase was made to all staff.

Overview of Business

Strategy and future areas of activity for RSC are fully discussed and approved by the Board before being implemented. [REDACTED] provided regular operational details which show that RSC is providing a product to stand comparison with other gyms.

Class timetables have been altered in respons [REDACTED] audit. Poorly supported classes have been terminated. More popular classes such as yoga have been increased in frequency.

There are 36 Instructor led classes bookable using the FitSense App. Attendance has increased and many classes are oversubscribed. There are 15 instructor led Spin classes per week with abundant opportunity for individual Spin bike use.

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REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR ENDED 31st MAY 2025

Efforts are being made to recruit instructors to provide new classes, appeal to a wider demographic and increase variety of exercise offered.

Equipment repair and maintenance programmes have kept the reputation of the Centre at a high level.

Some Membership fees and Day Pass prices were increased in April 2025 with no adverse effect on income or attendance.

The Board has stressed the importance of active publicity for the Centre and its charitable function. There has been increased social media presence, involvement of local Press and use of publicising by local Hospices. Local community magazines such as “Mill” have been used for advertising the Centre.

Estate Improvement

There are continued rolling programmes of repair, fitness machine replacement and upgrades. The steam room has been upgraded and a new spa installed.

There is a functioning digital entry system accessed using “Check In” on the FitSense mobile phone app. This has captured accurate membership data. As a result there has been an increase in fees collected. The system has been well received by members.

The Board and Management are aware of their environmental responsibility. It is hoped that energy use can be reduced. Feasibility studies concerning solar panel installation and boiler replacement have been undertaken.

EV charging points are available for members and the general public.

Expenditure on utilities remains high. It is hoped that future renegotiation of contracts will result in savings. More efficient air conditioning units have been installed following irreparable damage by a Contractor in November 2024. This should reduce expenditure on temperature control in the Gym. The current boiler unit is reaching the end of its useful life. A longterm solution for replacement is being assessed.

Improvements include:

- | | |
|-------------|--|
| Changing - | new shower drainage and installation with upgrade to male shower cubicles. |
| Equipment - | Nine new treadmills, 6 new crosstrainers, reclining cycling machines, new stair-mill, 2 new rowing machines, several new Panatta strength training machines and Dual Cable Cross machines. |

RENFREWSHIRE SPORTS CHARITY
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REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR ENDED 31st MAY 2025

- Floor area - New functional area with appropriate equipment has been created on mezzanine level.
- Sled area carpet flooring has been replaced in Leg Room.
- New murals have been added to the lower gym improving the aesthetics of this area.
- General - New Fire Alarm and CCTV security systems have been installed. An upgrade of the sound system has allowed music to be played, or not, in separate areas of the Gym. Since June 2024, almost £246,000 has been invested in improvements at Pro-Life Fitness Centre.

Risk Management

The Trustees have assessed the major risks to which RSC is exposed, in particular those relating to operations and finances. The Trustees are satisfied that systems are in place to mitigate exposure to major risks.

A Risk Register is maintained and reviewed on a regular basis.

Current significant risk involves subsidence in the car park towards the river. This has limited the available parking, putting a strain on Gym use at busier times. Excavations have revealed deficient reinforcement at the river embankment. It is likely that a retaining wall has been destroyed during previous Council development. Temporary infilling and surfacing has taken place. It is to be hoped that all alteration and future reinstatement will be covered by the Landlord's insurance policy.

ACHIEVEMENTS AND PERFORMANCE

Acknowledgement for RSC success in the current year has to be given to the eff [REDACTED]
[REDACTED] s staff.

The Centre was shortlisted for the Best Gym in Scotland and Northern Ireland as well as Best Gym in UK for Community Development.

Income in the current year has exceeded £1 million. Membership numbers have increased by 484 to 3627.

Hospitality packages from Glasgow Clan Ice Hockey Club and St Mirren Football Club are available. There is also continued relationship with St Andrews Sporting Club in training of boxers and hospitality at Club events.

Several Gym-sponsored members, both male and female, have excelled in World and National Competition for Body Building, Martial Arts and Boxing.

Pro-Life Fitness Centre is an Official Hammer Strength Training Centre, Hammer Strength equipment being a world leader.

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REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR ENDED 31st MAY 2025

RSC donated £15000 to the local Trussell Trust food bank in November 2024 as a pre Christmas boost. In May 2025 £25000 was given to each of ACCORD and St Vincent's Hospices in Paisley and Howwood respectively. Consideration has been given to whether regular monthly donation could be given to the hospices with additional annual donation as finances allow.

It is noteworthy that staff raised money for charity by participating in a Kiltwalk in April 2025.

FUTURE PLANS

The key aim is to have stable Membership levels within workable limits. The Gym is coping with the current membership of over 3600.

Greater involvement in digital and social media promotion of the Centre is underway.

Plans are in place to high clean and paint the ceiling of the Centre. There may be painting over of transparent roofing and improvement of lighting. Old lighting will be replaced by LED fixtures which should reduce electricity charges. There will be replacement of Gym flooring to support equipment use generally.

Given expected increased use of what the Gym has to offer in the space available, consideration may have to be given to extending the building footprint. Improvement of the car parking area is a priority.

It should be possible to continue regular donations to local charities, done in a way which does not compromise the running of a prime gym and fitness centre in Paisley.

Continued improvement in facilities and services offered is essential to combat increasing local competition.

FINANCIAL REVIEW

The year 2024/25 has been very successful for the Charity. The Gym continues to grow further with increased membership numbers which appear to be consistent throughout the year. The Trustees continue to support the Head of Operations and his team as they develop new ideas and initiatives as well as improving the Gym real estate. Total income increased by 12.22% to £1,217,191 from £1,084,682 in the previous year. This included an insurance receipt of £10,680 in respect of car park refurbishment.

RENFREWSHIRE SPORTS CHARITY **(known as Pro-Life Fitness Centre)**

REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR ENDED 31st MAY 2025

As expected with increased activity and membership, the running costs of the Gym also increased in the past year by 2.6% to £1,017,338. This amount included the charitable donations mentioned earlier totalling £65,352. The main costs of the Gym remain the licence fee to Alisha Holdings Limited £236,195, staff salaries £220,236 (previous year £231,936) and utilities charges £138,755 (previous year £133,814). The Trustees continue to seek long term fixed price contracts for utilities. Depreciation for the year increased to £55,255 to take account of new capital expenditure incurred.

The Trustees remain vigilant over the level of expenditure incurred and work very closely with the Head of Operations regarding any projects or equipment being considered with the overriding objective of making sure we continue to staff and operate the Gym safely and efficiently. The Trustees are continually made aware of the competition from other gyms in the area and will always seek to retain and improve, where possible, their market position

The overall result for the year after a significantly increased amount of charitable donations still showed a healthy surplus of £199,853 compared with surplus of £95,480 in 2023/2024. The Gym remains in a relatively secure financial position at this time.

RESERVES POLICY

The Charity has always planned to have appropriate cash balances to cover up to three months' running costs. Our estimated 2025/26 annual operating costs are forecasted to be in line with current expenditure levels, with an allowance for inflation, and are believed to be sufficient to satisfy the reserves policy.

TRUSTEES' RESPONSIBILITIES

The Charity Trustees are responsible for preparing a Trustees' report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the application of Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards 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 assume that the charity will continue in business.

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

**REPORT OF THE TRUSTEES OF RENFREWSHIRE SPORTS CHARITY FOR THE YEAR
ENDED 31st MAY 2025**

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006 (as amended), and the provisions of the Constitution. They are also responsible for safeguarding the assets of the charity and taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

STATEMENT TO AUDITORS

In so far as the Trustees are aware:

- There is no relevant audit information of which the charity's auditor is unaware; and
- 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.

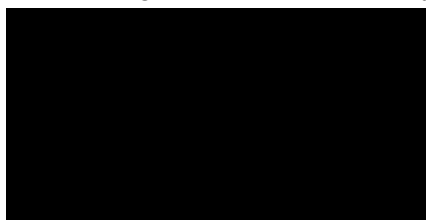
AUDITORS

A resolution will be proposed at the Annual General Meeting that WBG be reappointed as auditors to the charity for the ensuing period.

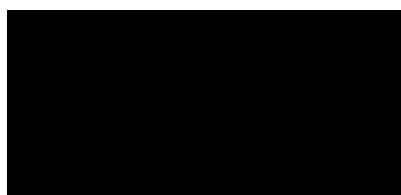
This report has been prepared in accordance with the Statement of Recommended Practice; Statement of Recommended Practice applicable to charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102).

Approved by Trustees on 10th November 2025

and signed on their behalf by:



Chair of Board of Trustees



Vice Chair of Board of Trustees

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

**INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RENFREWSHIRE
SPORTS CHARITY FOR THE YEAR ENDED 31 MAY 2025**

Opinion

We have audited the financial statements of Renfrewshire Sports Charity (the 'charity') for the year ended 31 May 2025 which comprise the Statement of Financial Activities, Balance Sheet, the Statement of Cash Flows and related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 May 2025, and of its 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; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for Opinion

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

Conclusions relating to going concern

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

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

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

RENFREWSHIRE SPORTS CHARITY
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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RENFREWSHIRE
SPORTS CHARITY FOR THE YEAR ENDED 31 MAY 2025

Other information

The other information comprises the information included in the Report and Financial Statements, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 this fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charity Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on pages 9-10, the trustees are responsible for the preparation of financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

RENFREWSHIRE SPORTS CHARITY
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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RENFREWSHIRE
SPORTS CHARITY FOR THE YEAR ENDED 31 MAY 2025

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Extent to which the audit was considered capable of detecting irregularities including fraud

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures response to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and assessing the risks or material misstatements in respect of irregularities, including fraud and non-compliance with laws and regulations we considered the following;

- The nature of the charity, the environment in which it operates and the control procedures implemented by management and the trustees; and
- Our enquiries of management and trustees about their identification and assessment of the risks of irregularities.

Based on our understanding of the charity and the sector it operates in we identified that the principal risks of non-compliance with laws and regulations related to, but were not limited to;

- Regulations and legislation pertinent to the charity's operations

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INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RENFREWSHIRE
SPORTS CHARITY FOR THE YEAR ENDED 31 MAY 2025

We considered the extent to which non-compliance might have a material impact on the financial statements. We also considered those laws and regulations which have a direct impact on the preparation of the financial statements, such as the Charities and Trustee Investment (Scotland) Act 2005, and the Charities Accounts (Scotland) Regulations 2006. We evaluated management and trustees' incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of management override of controls), and determined that the principal risks were related to;

- Posting inappropriate journal entries

Audit response to the risks identified;

Our procedures to respond to the risks identified included the following;

- Gaining an understanding of the legal and regulatory framework applicable to the charity and the sector in which it operates;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management and trustees concerning actual and potential litigation and claims;
- Reading minutes of meetings of those charged with governance;
- In addressing the risk of fraud as a result of management override of controls, testing the appropriateness of journal entries and other adjustments; evaluating rationale of any significant transactions that are unusual or outside the normal course of business.

We scrutinised the general ledger for the following:

- Duplicate journal entries
- Unbalanced journal entries
- Journals with detail which included key phrases or words
- Journals posted at unusual times

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members, and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

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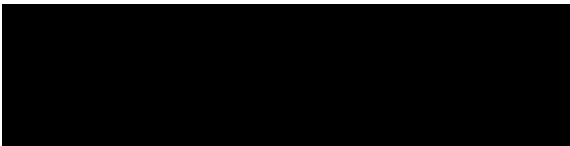
INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF RENFREWSHIRE
SPORTS CHARITY FOR THE YEAR ENDED 31 MAY 2025

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 FRC's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our audit report.

Use of our report

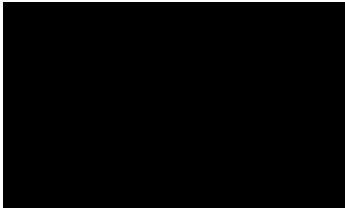
This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Wbg (Audit) Limited, Statutory Auditor

Date: 10th November 2025

Wbg (Audit) Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.



RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MAY 2025

	Note	Unrestricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:					
Charitable activities	4	1,206,511	1,206,511	1,084,682	1,084,682
Other incoming resources	5	10,680	10,680	-	-
Total Income		1,217,191	1,217,191	1,084,682	1,084,682
Expenditure on:					
Charitable activities	7	1,017,338	1,017,338	989,202	989,202
Total Expenditure		1,017,338	1,017,338	989,202	989,202
Net income for the year		199,853	199,853	95,480	95,480
Transfers between funds		-	-	-	-
Net movement in funds		199,853	199,853	95,480	95,480
Funds reconciliation					
Total funds brought forward	15	354,614	354,614	259,134	259,134
Total Funds carried forward	15	554,467	554,467	354,614	354,614

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

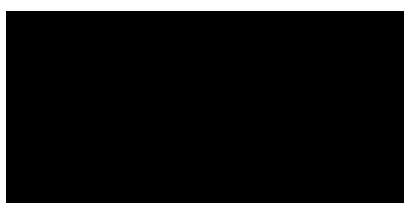
All income and expenditure derive from continuing activities.

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

BALANCE SHEET AS AT 31 MAY 2025

	Note	2025 £	2024 £
Fixed assets:			
Tangible assets	10	357,134	166,488
Total fixed assets		357,134	166,488
Current assets:			
Debtors	11	8,000	4,000
Cash at bank and in hand	18	308,728	273,288
Total current assets		316,728	277,288
Liabilities:			
Creditors falling due within one year	12	(118,088)	(83,935)
Net current assets		198,640	193,353
Creditors falling due after one year	13	(1,307)	(5,227)
Net assets		554,467	354,614
The funds of the Charity:			
Unrestricted funds	15	197,333	188,126
Designated funds	15	357,134	166,488
Total Charity funds		554,467	354,614

Approved by the Trustees, authorised for issue and signed on their behalf by:



Date: 10th November 2025

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MAY 2025

	Note	2025 £	2024 £
<i>Cash flows from operating activities:</i>			
Net cash provided by operating activities	17	286,230	157,205
<i>Cash flows from investing activities:</i>			
Interest paid		(969)	(826)
Purchase of property, plant and equipment		(245,901)	(77,605)
Net cash (used in) investing activities		(246,870)	(78,431)
<i>Cash flows from financing activities:</i>			
Inception of hire purchase		-	11,760
Hire purchase repayments		(3,920)	(2,613)
Net cash (used in)/provided by financing activities		-	9,147
Change in cash and cash equivalents in the year		35,440	87,921
Cash and cash equivalents brought forward	18	273,288	185,367
Cash and cash equivalents carried forward	18	308,728	273,288

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity's presentational currency is Sterling and figures in the financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor through the terms of an appeal.

Further details of each fund are enclosed in note 15.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received, and the amount of income receivable can be measured reliably.

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Membership income received in advance is deferred and recognised in the period to which it relates.

Income from government and other grants, whether 'capital' 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.

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

1. Accounting Policies (continued)

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including support costs and governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

(e) Allocation of support and governance costs

Support costs have been allocated between governance costs and other support costs. Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to statutory audit and legal fees together with an apportionment of overhead and support costs.

Governance costs and support costs relating to charitable activities have been apportioned based on staff time. The allocation of support and governance costs is analysed in note 6.

(f) Tangible fixed assets and depreciation

All assets costing more than £1,000 are capitalised and valued at historical cost. Depreciation is charged as follows:

	Basis
Plant and equipment	20% straight line or written off over the shorter of the lease term or the useful life
Leasehold improvements	Written off over the shorter of the lease term or the useful life

(g) Stock

Stock is included at the lower of cost or net realisable value.

(h) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(i) 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.

(j) 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.

(k) Operating leases

Rentals paid under operating leases are charged to the statement of financial activities. The obligation to pay future rentals on operating leases is shown at note 19.

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

1. Accounting Policies (continued)

(l) Taxation

The charity is a "Charity" within the meaning of Paragraph 1 of schedule 6 of the Finance Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

(m) Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

(n) Judgements and key sources of estimation uncertainty

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

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

Depreciation of fixed assets – fixed assets are depreciated over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of senior management, with reference to assets expected life cycle.

Impairment of non-financial assets

At each reporting date non-financial assets not carried at fair value, like plant, property and equipment are reviewed to determine whether there is an indication that an asset may be impaired. If there is an indication of possible impairment, the recoverable amount which is the higher of the value in use and the fair value less cost to sell, is estimated and compared with the carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit and loss.

Operating lease and finance lease – An operating lease is a contract that allows for use of an asset but does not convey ownership rights of the asset. A finance lease is a contract that allows a lessee to use an asset while transferring most of the ownership benefits and risks from the lessor to the lessee.

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

2. Legal status of the Charity

The charity is a Scottish Charitable Incorporated Organisation (SCIO).

3. Related party transactions and trustees' expenses and remuneration

No expenses were reimbursed to Trustees during the period (2024: Nil).

The charity entered into the following transactions with Trustees during the year:

[REDACTED] of the charity and also an employee. During the year he received (2024: £11,509). This was made up of gross salary and car allowance of £62,666, employers national insurance contributions of £5,362 and employers pension contributions of £1,149.

[REDACTED] trustee of the charity and also provides accountancy work for the charity. [REDACTED] received a total of £6,996 in the year (2024: £7,249). There was £nil due by the charity at the year-end (2024: £nil).

[REDACTED] trustee of the charity and has also provided an advisory role for the charity during the year. For these services she received a total of £24,757 in the year since becoming a trustee (2024: £13,684). There was £nil due by the charity at the year-end (2024: £1,496).

The son [REDACTED] of RM Commercial Cleaning which provides cleaning services to the charity. The charity paid RM Commercial Cleaning a total of £1,748 during the year (2024: £Nil). There were no amounts due at the year end (2024: £Nil).

There were no trustee donations made in the year (2024: £Nil).

4. Income from charitable activities

	2025	2024
	£	£
Provision of Fitness and Sports	1,206,511	1,084,682
	<u>1,206,511</u>	<u>1,084,682</u>

5. Income from other incoming resources

	2025	2024
	£	£
Insurance Income	10,680	-
	<u>10,680</u>	<u>-</u>

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

6. Allocation of governance and support costs

The breakdown of support costs and how these were allocated between governance and other support costs is shown in the table below:

Cost type	Total allocated 2025 £	Governance related 2025 £	Other support costs 2025 £	Basis of apportionment
Accountancy fee	6,996	350	6,646	<i>Time spent</i>
Total	6,996	350	6,646	

Cost type	Total allocated 2024 £	Governance related 2024 £	Other support costs 2024 £	Basis of apportionment
Accountancy fee	7,249	362	6,887	<i>Time spent</i>
Total	7,249	362	6,887	

Governance costs:	2025 £	2024 £
Auditor's remuneration	8,004	6,065
Support costs (see above)	350	362
	<u>8,354</u>	<u>6,427</u>

Breakdown of governance and other support costs by activity

	Support costs 2025 £	Governance 2025 £	Total 2025 £
Provision of Fitness and Sports	6,646	8,354	15,000
Total allocated	6,646	8,354	15,000

	Support costs 2024 £	Governance 2024 £	Total 2024 £
Provision of Fitness and Sports	6,887	6,427	13,314
Total allocated	6,887	6,427	13,314

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

7. Analysis of expenditure on charitable activities

	Provision of Fitness and Sports 2025 £	Total 2025 £
Staff costs	220,236	220,236
Instructor costs	48,582	48,582
Repairs and Maintenance	62,123	62,123
Printing & Stationary	1,653	1,653
Purchases	4,763	4,763
Running costs	236,635	236,635
Rental	236,195	236,195
Depreciation	55,255	55,255
Promotions and sponsorships	3,500	3,500
Fees	49,221	49,221
Charitable donations	65,352	65,352
Operating lease costs	17,854	17,854
Interest	969	969
Governance costs (note 6)	8,354	8,354
Support costs (note 6)	6,646	6,646
	<u>1,017,338</u>	<u>1,017,338</u>

	Provision of Fitness and Sports 2024 £	Total 2024 £
Staff costs	231,936	231,936
Instructor costs	50,025	50,025
Repairs and Maintenance	44,615	44,615
Printing & Stationery	1,741	1,741
Purchases	8,315	8,315
Running costs	227,739	227,739
Rental	236,195	236,195
Depreciation	47,085	47,085
Promotions and sponsorships	7,588	7,588
Fees	44,858	44,858
Charitable donations	70,502	70,502
Operating lease cost	4,463	4,463
Interest	826	826
Governance costs (note 6)	6,427	6,427
Support costs (note 6)	6,887	6,887
	<u>989,202</u>	<u>989,202</u>

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

8. Analysis of staff costs and remuneration of key management personnel

	2025	2024
	£	£
Salaries and wages	209,144	218,914
Social security costs	9,008	10,865
Pension costs	2,084	2,157
Total staff costs and employee benefits	<u>220,236</u>	<u>231,936</u>
Key management personnel remuneration	<u>69,177</u>	<u>86,678</u>

One employee had employee benefits in excess of £60,000 (2024: nil).

	2025	2024
	No.	No.
£60,001 - £70,000	1	-
	2025	2024
	No.	No.
The average weekly number of persons, by headcount, employed by the charity during the year was:	<u>12</u>	<u>11</u>

9. Net income for the year

	2025	2024
	£	£
This is stated after charging:		
Depreciation	55,255	47,085
Auditor's remuneration:		
Audit fees	8,004	6,065
Payroll services	2,293	3,117
Rentals under operating leases	254,049	240,658
Interest charges	<u>8,587</u>	<u>7,736</u>

10. Tangible Fixed Assets

	Leasehold	Plant &	Total
	Improvements	Equipment	
	£	£	£
Cost or valuation			
At 1 June 2024	210,582	69,596	280,178
Additions	124,658	121,243	245,901
At 31 May 2025	<u>335,240</u>	<u>190,839</u>	<u>526,079</u>
Depreciation			
At 1 June 2024	55,254	58,436	113,690
Charge for the year	15,670	39,585	55,255
At 31 May 2025	<u>70,924</u>	<u>98,021</u>	<u>168,945</u>
Net book value			
At 31 May 2025	<u>264,316</u>	<u>92,818</u>	<u>357,134</u>
At 31 May 2024	<u>155,328</u>	<u>11,160</u>	<u>166,488</u>

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

11. Debtors

	2025	2024
	£	£
Other debtors	8,000	4,000
	<u>8,000</u>	<u>4,000</u>

12. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	26,715	4,204
Other creditors and accruals	52,343	28,257
Taxation and social security costs	2,746	13,905
Deferred income (note 14)	32,364	33,649
Net obligations under finance leases	3,920	3,920
	<u>118,088</u>	<u>83,935</u>

13. Creditors: amounts falling due after one year

	2025	2024
	£	£
Net obligations under finance leases	1,307	5,227
	<u>1,307</u>	<u>5,227</u>

14. Deferred income

	2025	2024
	£	£
Balance as at 1 June 2024	33,649	21,233
Released in the year	(33,649)	(21,233)
Deferred in the year	32,364	33,649
Balance as at 31 May 2025	<u>32,364</u>	<u>33,649</u>

Deferred income relates to membership income received in advance for the year to 31st May 2026.

15. Analysis of charitable funds

Analysis of	1 June				31 May
Fund movements	2024	Income	Expenditure	Transfers	2025
	b/fwd	£	£	£	c/fwd
	£				£
Unrestricted funds					
Designated Fixed Assets	166,488	-	(55,255)	245,901	357,134
General funds	188,126	1,217,191	(962,083)	(245,901)	197,333
Total unrestricted funds	<u>354,614</u>	<u>1,217,191</u>	<u>(1,017,338)</u>	<u>-</u>	<u>554,467</u>
TOTAL FUNDS	<u>354,614</u>	<u>1,217,191</u>	<u>(1,017,338)</u>	<u>-</u>	<u>554,467</u>

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

15. Analysis of charitable funds (continued)

Analysis of Fund movements	1 June 2023 b/fwd £	Income £	Expenditure £	Transfers £	31 May 2024 c/fwd £
Unrestricted funds					
Designated Fixed Assets	135,968	-	(47,085)	77,605	166,488
General funds	123,166	1,084,682	(942,117)	(77,605)	188,126
Total unrestricted funds	259,134	1,084,682	(989,202)	-	354,614
TOTAL FUNDS	259,134	1,084,682	(989,202)	-	354,614

- a) The general funds are available to be spent for any of the purposes of the Charity.
- b) Fixed assets represent the net book value of the remaining unrestricted assets held on the balance sheet.
- c) Transfers represent fixed asset additions out of general funds in the year.

16. Net assets over funds

2025	Unrestricted Funds £	Total 2025 £
Fixed assets	357,134	357,134
Debtors	8,000	8,000
Cash	308,728	308,728
Creditors < 1 year	(118,088)	(118,088)
Creditors > 1 year	(1,307)	(1,307)
	554,467	554,467
2024	Unrestricted Funds £	Total 2024 £
Fixed assets	166,488	166,488
Debtors	4,000	4,000
Cash	273,288	273,288
Creditors < 1 year	(83,935)	(83,935)
Creditors > 1 year	(5,227)	(5,227)
	354,614	354,614

RENFREWSHIRE SPORTS CHARITY
(known as Pro-Life Fitness Centre)

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MAY 2025

17. Reconciliation of net income to net cash flow from operating activities

	2025	2024
	£	£
Net income for the year (as per the Statement of Financial Activities)	199,853	95,480
Adjustments for:		
Interest payable	969	826
Depreciation charges	55,255	47,085
(Increase)/Decrease in debtors	(4,000)	3,666
Increase in creditors	34,153	10,148
Net cash provided by operating activities	<u>286,230</u>	<u>157,205</u>

18. Analysis of cash and cash equivalents

	2025	2024
	£	£
Cash in hand	308,728	273,288
Total cash and cash equivalents	<u>308,728</u>	<u>273,288</u>

19. Operating lease commitments

The charity had annual commitments under non-cancellable leases as set out below:

	2025	2024
	£	£
Under 1 year	257,864	257,864
Between 2 and 5 years	1,213,390	1,231,244
More than 5 years	480,000	720,000
	<u>1,951,244</u>	<u>2,209,097</u>