

Coats Memorial Preservation Trust

Scotland · Charity number SC048033

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2018-01-03
Register	View on the OSCR register

Contact

Address 27 Causeyside Street
Paisley
PA1 1UL

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

What the charity does: To promote the heritable and cultural significance of the building previously known as Thomas Coats Memorial Church, Paisley to a local, national and international audience.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: 4.1 To protect, preserve, maintain, enhance and improve the building known as Thomas Coats Memorial Church, Paisley. 4.2 To utilise the building known as Thomas Coats Memorial Church, Paisley to promote heritage, education, culture and the arts for the benefit of the residents of Paisley and visitors to Paisley. and 4.3 To promote the heritable and cultural significance of the building known as Thomas Coats Memorial Church to a local, national and international audience.

Geography

- **Main operating location:** Renfrewshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£161,380	£44,254	-	0
2023-12-31	£67,488	£52,122	-	0
2022-12-31	£9,782	£51,303	-	0
2021-12-31	£53,363	£175,482	-	0
2020-12-31	£426,545	£304,275	-	1

Coats Memorial Preservation Trust

Scotland - Charity number SC048033

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024
FOR
COATS MEMORIAL PRESERVATION TRUST SCIO**

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

COATS MEMORIAL PRESERVATION TRUST SCIO

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

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COATS MEMORIAL PRESERVATION TRUST SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

To protect, preserve, maintain, enhance and improve the building previously known as Thomas Coats Memorial Church, Paisley.

To utilise the building to promote heritage, education, culture and the arts for the benefit of the residents of Paisley and the visitors of Paisley; and

To promote the heritable and cultural significance of the building to a local, national and international audience.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Coats has enjoyed its most successful year in terms of wedding bookings and profit since it was founded.

The primary source of income continues to be from weddings hosted in Coats. In this we have had a very successful year by offering a range of enhanced packages and options which customers can tailor to their specific requirements. Thanks to the excellent work done by our wedding organiser and her team Coats has won a number of wedding industry awards. This has further increased the profile of Coats and wedding bookings are high.

Our aspiration to increase utilisation of the building and grounds by expanding our offering to include music and a range of other entertainment events has been partially successful.

Our priority is to maintain at all times the hard won top brand status of Coats as a first class wedding venue and not adversely impact our image and reputation. Despite progressing with care in letting contracts for use of the building we have suffered some minor losses where the contractor did not meet their obligations. That said we have enjoyed success with a small number of music nights which have generated good returns. The Board is still open to expanding the offerings of the venue but only where there is no adverse impact on our staff in terms of time and engagement with the contractor.

In line with our aspiration to support increasing numbers of local charities we have identified a potential candidate list of organisations who we think may benefit from the use of our building at no cost to them. Work is underway to discuss options with them.

In 2025 We plan to invest heavily in structural works in the grounds with the frontage with plans for block paving and an office installed in the grounds.. This will improve disabled accessibility and the overall appearance of the building.

In addition to this we will expand the heritage profile of Coats by investing in an App supported tourist guide for the building. Our ambition is to see Coats become a major player in the wider Paisley tourist offering. With our close proximity to the Paisley Museum which is expected to draw very large numbers of visitors when it opens in 2026 our hopes for success in this are high

FINANCIAL REVIEW

Financial position

During the year the charity made a surplus of £117,169 (2023 - surplus £15,366). Total funds have increased to £195,086 (2023 - £77,917).

During the year the charity's subsidiary company continued trading, providing facilities within the Coats Memorial Building and had returned a profit. At end of 2024 it distributed £161,302 to its charity parent (2023 - £67,048).

Reserves policy

The charity has a Reserves Policy of six months operational funding. The reserves at the end of 2024 were considered sufficient and are expected to increase as the charity's subsidiary company continues to trade.

COATS MEMORIAL PRESERVATION TRUST SCIO

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution.

Recruitment and appointment of new trustees

A Steering Group was formed comprising Trustees of Thomas Coats Memorial Church and others with expertise in venue design, the law, finance, theatre and project management.

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

A risk accepted by the Trustees is that the building is uninsured. The reason for this is simply that the costs involved compared to the operating profit generated make payment of premiums unachievable at this time. A decision to pay the required premiums would put the venture at risk of closure. It is hoped that in time with increased profitability the Trustees will be in a position to reinstate buildings insurance cover.

Partial mitigation of this risk is through active monitoring and assurance of compliance with the relevant Fire and Health and Safety Regulations.

CMPT holds Building Insurance and Public Liability Insurance which covers events run in the venue.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC048033


Principal address

27 Causeyside Street
Paisley
Renfrewshire
PA1 1UL

Trustees



Independent Examiner


Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

Approved by order of the board of trustees on 14 August 2025 and signed on its behalf by:

 Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
COATS MEMORIAL PRESERVATION TRUST SCIO**

I report on the accounts for the year ended 31 December 2024 set out on pages four to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

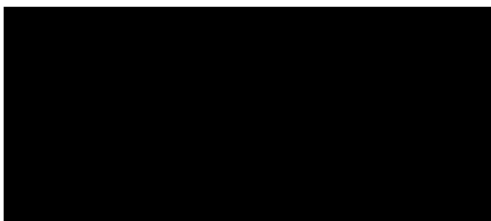
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



The Institute of Chartered Accountants in England and Wales

Azets Audit Services
Chartered Accountant
Titanium 1
King's Inch Place
Renfrew
Glasgow
PA4 8WF

14 August 2025

COATS MEMORIAL PRESERVATION TRUST SCIO

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		161,380	67,488
		<hr/>	<hr/>
EXPENDITURE ON			
Charitable activities			
Charitable Activities		44,254	52,122
		<hr/>	<hr/>
NET INCOME		117,126	15,366
 RECONCILIATION OF FUNDS			
Total funds brought forward		77,917	62,551
		<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD		<u>195,043</u>	<u>77,917</u>

The notes form part of these financial statements

COATS MEMORIAL PRESERVATION TRUST SCIO

**BALANCE SHEET
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds £
FIXED ASSETS			
Tangible assets	4	3,431	24,612
Investments	5	1	1
		3,432	24,613
CURRENT ASSETS			
Debtors	6	191,952	43,398
Cash at bank		-	9,906
		191,952	53,304
CREDITORS			
Amounts falling due within one year	7	(341)	-
		191,611	53,304
NET CURRENT ASSETS			
		195,043	77,917
TOTAL ASSETS LESS CURRENT LIABILITIES			
		195,043	77,917
NET ASSETS			
		195,043	77,917
FUNDS			
Unrestricted funds	8	195,043	77,917
		195,043	77,917
TOTAL FUNDS			

The financial statements were approved by the Board of Trustees and authorised for issue on 14 August 2025 and were signed on its behalf by:

 - Trustee

COATS MEMORIAL PRESERVATION TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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) (effective 1 January 2019) - (Charities SORP (FRS 102) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transition value unless otherwise stated in the relevant accounting policy.

Preparation of accounts on a going concern basis

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. As a result, the financial statements have been prepared on the going concern basis.

Accounting judgements & Sources of estimation uncertainty

In preparing these financial statements, the trustees have made the following judgements:

Tangible fixed assets are depreciated over their useful lives taking into account residual values, where appropriate. The actual lives of the assets and residual values are assessed annually and may vary depending on a number of factors. In re-assessing asset lives, factors such as technological innovation, product life cycles and maintenance programmes are taken into account. Residual value assessments consider issues such as future market conditions, the remaining life of the asset and projected disposal values.

Assets are considered for indications of impairment. If required an impairment review will be carried out and a decision made on possible impairment. Factors taken into consideration in reaching such a decision include the economic viability and expected future financial performance of the asset and where it is a component of a larger cash-generating unit, the viability and expected future performance of that unit.

Bad debts are provided for where objective evidence of the need for a provision exists.

Critical accounting judgements and key sources of estimation uncertainty

The preparation of these financial statements requires the trustees to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount 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.

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.

Other income represents those items not falling into any other heading.

COATS MEMORIAL PRESERVATION TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Expenditure

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 a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

- Costs of raising funds comprise of costs related to fundraising activities.
- Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity and their associated support costs.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated to expenditure on charitable activities.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 25% on cost
Fixtures and fittings	- 25% on cost
Computer equipment	- 33% on cost

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Investments in subsidiaries

Investments in subsidiaries are shown at historic costs.

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.

Debtors

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

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 discounts due.

Financial instruments

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

COATS MEMORIAL PRESERVATION TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 DECEMBER 2024

1. ACCOUNTING POLICIES - continued

Financial instruments

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

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

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transactions costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

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

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Basic financial liabilities

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

COATS MEMORIAL PRESERVATION TRUST SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	67,488
EXPENDITURE ON	
Charitable activities	
Charitable Activities	52,122
NET INCOME	15,366
RECONCILIATION OF FUNDS	
Total funds brought forward	62,551
TOTAL FUNDS CARRIED FORWARD	<u>77,917</u>

4. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 January 2024	81,385	23,748	1,489	106,622
Additions	1,909	1,622	150	3,681
	<u>83,294</u>	<u>25,370</u>	<u>1,639</u>	<u>110,303</u>
At 31 December 2024	83,294	25,370	1,639	110,303
DEPRECIATION				
At 1 January 2024	61,281	19,551	1,178	82,010
Charge for year	20,118	4,483	261	24,862
	<u>81,399</u>	<u>24,034</u>	<u>1,439</u>	<u>106,872</u>
At 31 December 2024	81,399	24,034	1,439	106,872
NET BOOK VALUE				
At 31 December 2024	<u>1,895</u>	<u>1,336</u>	<u>200</u>	<u>3,431</u>
At 31 December 2023	<u>20,104</u>	<u>4,197</u>	<u>311</u>	<u>24,612</u>

COATS MEMORIAL PRESERVATION TRUST SCIO

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024

5. FIXED ASSET INVESTMENTS

	Shares in group undertakings £
MARKET VALUE	
At 1 January 2024 and 31 December 2024	1
NET BOOK VALUE	
At 31 December 2024	1
At 31 December 2023	1

There were no investment assets outside the UK.

The wholly owned trading subsidiary Coats Events Limited is incorporated in the United Kingdom (company number SC653898) and distributes its profits to the charity under the gift aid scheme. Coats Events Limited operates all commercial trading operations within the Coats Memorial building in Paisley. Its trading results are as follows:

	2024 £	2023 £
Turnover	520,637	246,606
Cost of sales and administration costs	(364,444)	(179,441)
Interest payable	(51)	(108)
	<u>161,302</u>	<u>67,057</u>
Net profit/(loss) before tax		
Corporation tax	(43)	(9)
	<u>161,259</u>	<u>67,048</u>
Net profit/(loss) after tax - carried forward		
	2024 £	2023 £
Net profit/(loss) after tax - brought forward	161,259	67,048
Amount distributed to the charity	(161,259)	(67,048)
	<u>-</u>	<u>-</u>
Retained in subsidiary		

The assets and liabilities of the subsidiary were:

	2024 £	2022 £
Current assets	341,650	171,058
Current liabilities	(341,649)	(171,057)
	<u>1</u>	<u>1</u>
Total net assets		
	<u>1</u>	<u>1</u>
Aggregate share capital and reserves		
	<u>1</u>	<u>1</u>

COATS MEMORIAL PRESERVATION TRUST SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other debtors	155,712	43,049
Money held by legal advisor	36,240	-
Prepayments and accrued income	-	349
	<u>191,952</u>	<u>43,398</u>

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Other creditors	341	-
	<u>341</u>	<u>-</u>

8. MOVEMENT IN FUNDS

	At 1/1/24	Net movement in funds	At 31/12/24
	£	£	£
Unrestricted funds			
General fund	77,917	117,126	195,043
	<u>77,917</u>	<u>117,126</u>	<u>195,043</u>
TOTAL FUNDS	<u>77,917</u>	<u>117,126</u>	<u>195,043</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	161,380	(44,254)	117,126
	<u>161,380</u>	<u>(44,254)</u>	<u>117,126</u>
TOTAL FUNDS	<u>161,380</u>	<u>(44,254)</u>	<u>117,126</u>

Comparatives for movement in funds

	At 1/1/23	Net movement in funds	At 31/12/23
	£	£	£
Unrestricted funds			
General fund	62,551	15,366	77,917
	<u>62,551</u>	<u>15,366</u>	<u>77,917</u>
TOTAL FUNDS	<u>62,551</u>	<u>15,366</u>	<u>77,917</u>

COATS MEMORIAL PRESERVATION TRUST SCIO

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 DECEMBER 2024**

8. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	67,488	(52,122)	15,366
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>67,488</u>	<u>(52,122)</u>	<u>15,366</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/1/23 £	Net movement in funds £	At 31/12/24 £
Unrestricted funds			
General fund	62,551	132,492	195,043
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>62,551</u>	<u>132,492</u>	<u>195,043</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	228,868	(96,376)	132,492
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>228,868</u>	<u>(96,376)</u>	<u>132,492</u>

9. RELATED PARTY DISCLOSURES

The Trust's subsidiary trading company, Coats Events Limited, benefitted from an interest free, unsecured loan from its parent charity which is included as other debtors. The amount outstanding at 31st December 2023 was £43,050 (2022 - £21,587).