

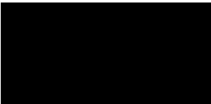
Reuse Scotland SCIO
Report and Financial Statements
Year ended: 31 March 2025
Charity No: SC051234


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Legal and administrative details

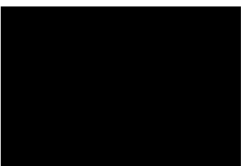
Registered charity name Reuse Scotland SCIO

Charity registration number SC051234

Principle office and registered
office 

The trustees		Chair	(Appointed 5 December 2024)
		Treasurer	
			(Resigned 5 December 2024)
			(Appointed 5 December 2024)
			(Appointed 5 December 2024)

Accountants AGL Tax Solutions LLP
Chartered Accountants



Auditors 

Report of the Trustees for the year ended 31 March 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and Accounting and Reporting by Charities : Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 10 September 2024.

Structure, governance and management

Type of governing document:

Reuse Scotland SCIO is governed by a Constitution adopted on 3 September 2021.

Trustee recruitment and appointment:

Trustees are appointed by the Board based on relevant experience, skills, and alignment with the charity's mission. Appointments are made in accordance with the SCIO Constitution. All new trustees receive an induction including OSCR guidance, charity documentation, and operational overview.

Objectives and activities

Charitable purposes:

- Environmental protection through reductions in landfill.
- Relief of poverty through promotion of waste as a resource.
- Education through demonstration of the value of waste as a resource.
- Other analogous purposes.

Summary of activities:

Reuse Scotland diverts reusable materials from landfill and redistributes them through affordable pricing, free public access, and donations to schools, charities, and individuals. All income is trade-generated, with operating surplus donated to local causes.

Achievements and performance

Highlights:

- 899 tonnes diverted from landfill.
- 302 tonnes redistributed for free.
- 500+ groups supported.
- Textile project diverted 4 tonnes, generating £12,000.
- Bike reuse with Haddington Primary and Knox Academy.
- Film clearance pop-ups.
- £94,000 donated to food banks (target exceeded).
- Partnership with East Lothian Food Bank to administer 50% of donations.

Financial review

Overview: Reuse Scotland SCIO continues to operate on a self-funding model with all income derived from trading. No grant funding was received during the year. Total income rose slightly compared to the prior year, reflecting stronger shop sales and the introduction of pop-up events and new material streams. Expenditure increased modestly, mainly due to higher staffing and logistics costs associated with increased throughput.

Despite challenging trading conditions in the reuse sector, the organisation maintained strong cash-flow and operational stability. After meeting all costs, the charity achieved a trading surplus, enabling the £94,000 donation to local food banks and community causes.

Reserves policy: The trustees maintain unrestricted reserves of £100,000, reviewed annually. This provides operational stability and ensures continuity of charitable services in the event of income interruption or unforeseen expenditure.

Going concern statement: The trustees consider the charity to be a going concern. Based on current trading levels, financial reserves, and strong community demand, the Board believes that Reuse Scotland SCIO is well positioned to continue operations and remain financially sustainable for the foreseeable future.

Details of any deficit: The charity recorded a surplus for the financial year. Final accounts are pending audit confirmation.

Donated facilities and services:

- Use of recycling centre sheds
- Stock donations from multiple public, corporate, and institutional sources
- Container donation to Haddington Primary School

Trustee indemnity insurance

The charity maintains Trustee Indemnity Insurance providing cover for trustees against personal liability arising from their role, in line with the SCIO Constitution and OSCR guidance.

Other optional information

Reuse Scotland is fully funded through trading income. It employs 23 staff, has no reliance on volunteers, and plans to explore development of a central Reuse Hub.

Statement of Trustees' Responsibilities

The charity trustees are responsible for preparing a trustees' annual 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 then apply them consistently;
- Observe the methods and principles in the applicable 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 presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that 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.

Risk Management

The Trustees are required to produce a statement of policy on risk identification and management, and this has been done to a good and established standard.

To support this action, the Trustees follow a formal risk management process to assess business risks and implement risk management strategies. This involves identifying the types of risk the organisation faces, prioritising them in terms of potential impact and the likelihood of occurrence, and identifying means of mitigating the risks. This process is monitored by senior management regularly and reviewed by the Board at least annually.

The Board has identified that "loss of premises" due to a variety of environmental factors is the major trading risk for the charity. Attention has also been focused on theft from shops and donation sites, and non-financial risks such as the Board lacking substantive governance expertise.

These risks are managed by ensuring the organisation has robust policies and procedures in place and regular awareness training for staff working on operational areas.

Post balance sheet events

The Directors consider there has been no change to the operating activities of the charity in 2024/25.

Accordingly, the Directors have concluded that the financial statements give an accurate and fair view of Reuse Scotland SCIOs financial performance and cash flows; that the charity has complied with FRS 102.

Approved by the trustees on 31/12/2025 and signed on their behalf by:



Independent Auditors' Report to the Members of Reuse Scotland SCIO

Opinion

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

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 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 (as amended).

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 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.

Other information

The other information comprises the information included in the annual report, 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.

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 Reuse Scotland SCIO's ability to continue as a going concern for a period of at least 12 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.

Year ended 31st March 2025

In connection with our audit of the financial statements, 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 that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements included within the trustees' annual report.

We have nothing to report in respect of the following matters in relation to which the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 5, the trustees (who are also the trustees of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustees Investment (Scotland) Act 2005 and report in accordance with the Acts 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 auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

- we identified areas of laws and regulations that could reasonably be expected to have a material effect on the financial statements from our experience of the charity sector and through discussion with management including the trustees (as required by auditing standards);
- we had regard to laws and regulations in areas that directly affect the financial statements including the Charities and Trustee Investment (Scotland) Act 2005, and current financial reporting standards, ensuring compliance by reviewing the financial statements disclosures and ensuring these agreed to underlying documentation;
- we considered the extent of compliance with those laws and regulations, in addition to others, having an indirect impact on the financial statements, as part of our procedures on the related aspects of the financial statements;
- with the exception of any known or possible non-compliance, and as required by auditing standards, our work in respect of these was limited to enquiry of management including the trustees, a review of board minutes and the review of legal correspondence, where available; and
- we communicated identified laws and regulations throughout our team and remained alert to any indications of non-compliance throughout the audit.

We addressed the risk of fraud through management override of controls, by testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates were indicative of a potential bias; and evaluating the rationale of any significant transactions that were unusual or outside normal charitable activities. Inquiries were made of management as to whether their assessment had revealed any known, alleged or suspected instances of override of control. We reviewed the instances of related parties and remained alert to the possibility of further related party transactions.

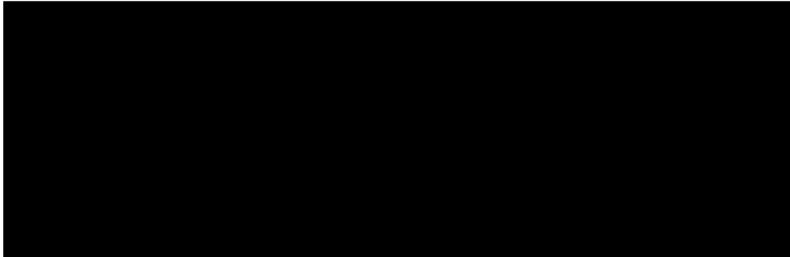
We identified areas of significant risk, those being more susceptible to fraud or having a higher degree of uncertainty. Specifically, we have addressed the significant fraud risk relating to income recognition by reviewing the board minutes and obtaining relevant documentation supporting the income and ensuring this is in line with the policies disclosed within the notes to the financial statements.

There are inherent limitations in the audit procedures described above and the further removed the laws and regulations are from the events and transactions reflected in the financial statements, the less likely we would become aware of non-compliance. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

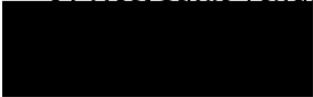
A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditors-responsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body. 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 auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members as a body, for our work, for this report, or for the opinions we have formed.



Date 3rd February 2026



Statement of Financial Activities
(Including income and Expenditure Account)

	Notes	2025 Total Funds £	2024 Total Funds £
Income and endowments			
Donations and legacies	4	-	19,000
Other trading activities	5	827,938	647,057
Total income		<u>827,938</u>	<u>666,057</u>
Expenditure			
Expenditure on trading funds:			
Cost of other trading activities	6	782,055	539,488
Expenditure on charitable activities	7,8	23,851	19,337
		<u>805,906</u>	<u>558,825</u>
Net income and net movement in funds		<u>22,032</u>	<u>107,232</u>
Reconciliation of funds			
Total funds brought forward		<u>190,521</u>	<u>83,289</u>
Total funds carried forward		<u>212,553</u>	<u>190,521</u>

all funds in both years are unrestricted

Statement of Financial Position at 31 March 2025

	Notes	2025	2024
		£	£
Fixed Assets			
Tangible Fixed Assets	13	9,529	11,689
Current Assets			
Debtors	14	31,885	34,772
Cash at bank and in hand		188,565	181,704
		<u>220,450</u>	<u>216,476</u>
Creditors: amounts falling due within one year	15	<u>16,614</u>	<u>37,644</u>
Net current assets		203,836	178,832
Total assets less current liabilities		<u>213,365</u>	<u>190,521</u>
Creditors: amounts falling due after one year			
Loan		<u>812</u>	<u>-</u>
Total charity funds		<u>212,553</u>	<u>190,521</u>
Unrestricted funds	17	<u>212,553</u>	<u>190,521</u>

The notes at pages 14 to 20 form part of these accounts.

Approved by the trustees on 31/12/2025 and signed on their behalf by:



.....
Chair of Trustees

Statement of Cash Flows

	2025 £	2024 £
Cash flows from operating activities		
Net income	22,032	107,232
Adjustments for:		
Depreciation of tangible fixed assets	3,200	4,087
Accrued expenses	-	-
Changes in: Trade and other debtors	2,887	(6,165)
Trade and other creditors (including accruals)	<u>(20,218)</u>	<u>33,354</u>
Cash generated from operations	<u>7,901</u>	<u>138,508</u>
Net cash from operating activities	<u><u>7,901</u></u>	<u><u>138,508</u></u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(1,040)</u>	<u>(8,160)</u>
Net cash used in investing activities	<u><u>(1,040)</u></u>	<u><u>(8,160)</u></u>
Net increase in cash and cash equivalents	6,861	130,348
Cash and cash equivalents at beginning of year	<u>181,704</u>	<u>51,356</u>
Cash and cash equivalents at end of year	<u><u>188,565</u></u>	<u><u>181,704</u></u>

Notes to the Financial Statements

1. General information

The charity is a public benefit entity registered as a charity in Scotland. The address of the registered office is [REDACTED]

2. Statement of compliance

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 (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgement and key sources of estimation uncertainty.

The trustees are not aware of any judgements, or estimated uncertainties that should be disclosed within the accounts.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restriction on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

All funds are classed as unrestricted funds in the Financial Statements.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable activities, and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributed to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant and machinery	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Equipment	-	25% reducing balance

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

	Total Funds	
	2025	2024
	£	£
4. Donations and legacies		
Donations		
Donations from Miixer CIC	-	19,000
5. Other trading activities		
Shop income	827,935	646,561
Shop income donated by Miixer CIC		-
Interest received	3	496
	<u>827,938</u>	<u>647,057</u>

	Total Funds	
	2025	2024
	£	£
6. Costs of other trading activities		
Costs of other trading activities – shop costs	782,055	539,488
7. Expenditure on charitable activities by fund type		
Support costs	23,851	19,337
8. Expenditure on charitable activities by activity type		
Legal and professional	9,499	7,974
Accounting and bookkeeping services	<u>14,352</u>	<u>11,363</u>
Governance costs	<u>23,851</u>	<u>19,337</u>
9. Net income		
Net income is stated after charging/(crediting)		
Depreciation of tangible fixed assets	3,200	4,087
10. Audit fees		
Fees payable to the independent auditor for:		
Audit Fees	7,250	6,000
11. Staff costs		
The total staff costs and employee benefits for the reporting period are analysed as follows:		
Wages and salaries	377,402	281,983
Social security costs	24,052	15,587
Employer contributions to pension plans	28,453	24,047
Other employee benefits	<u>2,952</u>	<u>4,524</u>
	<u>432,859</u>	<u>326,141</u>
Number of staff – type 1	22	21
One employee		
(2024: 1 employee) received employee benefits of more than £60,000 during the year.		
The total remuneration costs of key personnel during the year was £186,439.		
(2024: £217,292)		

	2025	2024
	£	£

12. Trustee remuneration and expenses

No remuneration or expenses for travel or subsistence was paid to any Trustee during the year Nil. (2024: Remuneration £32,703 & Expenses for travel and Subsistence £3,152).

13. Tangible fixed assets

	Plant & Machinery	Motor Vehicles	Equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	12,938	2,461	2,963	18,362
Additions	<u>-</u>	<u>-</u>	<u>1,040</u>	<u>1,040</u>
	<u>12,938</u>	<u>2,461</u>	<u>4,003</u>	<u>19,402</u>
At 31 March 2025				
Depreciation				
At 1 April 2024	4,290	1,076	1,307	6,673
Charge for the year	<u>2,162</u>	<u>346</u>	<u>692</u>	<u>3,200</u>
At 31 March 2025 £	<u>6,452</u>	<u>1,422</u>	<u>1,999</u>	<u>9,873</u>
Carrying amount				
At 31 March 2025	<u>6,486</u>	<u>1,039</u>	<u>2,004</u>	<u>9,529</u>
At 31 March 2024	<u>8,648</u>	<u>1,385</u>	<u>1,656</u>	<u>11,689</u>

14. Debtors

Prepayments and accrued income	14,242	9,847
Other debtors	<u>17,643</u>	<u>24,925</u>
	<u>31,885</u>	<u>34,772</u>

15. Creditors: amounts falling due within one year

Accruals and deferred income	<u>12,428</u>	14,043
Other creditors	<u>4,186</u>	<u>23,600</u>
	<u>16,614</u>	<u>37,643</u>

2025	2024
£	£

16. Pensions and other post retirement benefits

Defined contributions plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £28,453. (2024: £24,047)

17. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£
Tangible fixed assets	9,529	9,529	11,689
Current assets	220,450	220,450	216,476
Creditors (Current and Long-Term)	<u>(17,426)</u>	<u>(17,426)</u>	<u>(37,644)</u>
Net assets	<u>212,553</u>	<u>212,553</u>	<u>190,521</u>

18. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>181,704</u>	<u>6,861</u>	<u>188,565</u>

19. Commitments

	2025 £	2024 £
Total future minimum lease payments due in the following periods:		
Within one year	108,114	106,464
Within two - five years	190,304	257,988
After five years	<u>-</u>	<u>-</u>
	<u>298,418</u>	<u>364,452</u>