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Re-Solv Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2025

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Re-Solv Charity

Contents

Reference and Administrative Details	1
Chair's Report	2 to 3
Trustees' Report	4 to 25
Independent Examiner's Report	26
Statement of Financial Activities	27
Balance Sheet	28
Notes to the Financial Statements	29 to 41

Re-Solv Trustees

Chair	Michael Spellman	- Lecturer, Institute of Policing, Staffordshire University
Vice-Chair	Patrick Heskins	- CEO, British Aerosol Manufacturers' Association
Trustees	John Boswell Alice Duffill Rachel Holder Tony Mills Chris Royle Gill Venables	- Public Health Specialist - Senior Brand Manager for Sure, Unilever - Head of HR Legal, Lloyds Banking Group - Former Vice President R & D, Unilever - Parent from London - Teacher consultant, ENTRUST
Director and Company Secretary	Stephen Ream	
Finance	Ray Morris	

An Advisory Panel whose members have lived experience also feeds into the Trustee meetings to shape, advise on and improve our work.

Summary of the Year

I am pleased to write this introduction to Re-Solv's financial report and accounts for 2024/2025. Thank you for taking the time to read about our activities.

Re-Solv is the only specialist agency delivering this type of work in the UK and is widely recognised as a leading expert. We have a great deal of knowledge and experience around gas and solvent use and are very pleased to have celebrated our 40th anniversary in 2024. In that time, we have helped many hundreds of people to overcome challenges around gas and solvent inhalation, delivered training to thousands of professionals across the UK enabling them to better support their gas and solvent using clients, and provided evidence-based prevention work to many thousands of young people.

We continue to see increases in the number of people accessing our service for support with nitrous oxide and other gases and solvents. There appears to be a worrying increase in young people inhaling deodorants, possibly driven by 'challenges' on social media sites. This is very concerning and something that we are closely monitoring. We are also seeing an increase in people needing support for chronic nitrous oxide use. Whilst we are very proud of our achievements, there is still much to be done.

Re-Solv is financially stable and healthy and in 2024/25 we delivered a small surplus of £6,170. Re-Solv's Finance Committee actively oversees the day-to-day spending across projects and monitors the income from grants and other fundraising initiatives to ensure that we deliver our work prudently and with strong future planning. Our reserves level is in line with our Reserves Policy and will help us to ensure continued delivery for the years ahead. We also ensure that our work is ethically driven in balancing financial security against service delivery.

This is the end of our first year delivering our National Lottery Community Fund project, *Supporting communities to reduce harms from nitrous oxide and other gases*, and we are very pleased to report that we have delivered all of our identified outcomes and made great progress in supporting people. We also received the final grant payments of multi-year support from Tudor Trust, Lloyds Bank Foundation and Garfield Weston Foundation to deliver our core work supporting people around gases, solvents and training professionals to better support people. Funding is always an issue, so we would like to thank these charitable trusts for supporting our work and helping us to help others.

The Scottish Government have once again funded our work across Scotland delivering training and prevention around gases and solvents. This work is managed by the Corra Foundation and we are very thankful to both the Scottish Government and Corra for continuing to recognise the importance of our prevention work in Scotland.

Our partnership work with Unilever and the British Aerosols' Manufacturing Association continues to be strong and supportive. We are pleased to have representation of both on

our Trustee Board and appreciate both the financial support and professional guidance that they provide.

In 2024 new prevalence figures released by NHS Digital showed that the number of 11 to 15 year-olds in England who indicated that they had used gases and/or solvents in the past year had increased from 2.4% to 2.6%. This is a worrying turnaround from 2021's record low admitting use. The younger age groups (11 to 13 years-old) continued to use gases/solvents at more than double the rate of cannabis.

We are concerned at the lack of current information on deaths in England associated with gases and solvents. The Office for National Statistics has not produced a report since 2022, with details of mortality up to 2020. We will continue to work toward ensuring the production of this report and hope to be able to deliver up-to-date information in 2025. There have been at least two deaths of young people in England in the last year and it is imperative that we are able to understand the current position linked with mortality.

I would also like to extend my thanks to the excellent Re-Solv staff and to my colleagues on Re-Solv's Trustee Board. Re-Solv has exceptional staff who are committed to delivering the best support, training and prevention work that they can. With a combined experience of over 60 years working for Re-Solv, we are very lucky to be in such capable and consistent hands. The trustee Board is also highly experienced and committed, with a passion for ensuring that we deliver excellent results for those most in need. I look forward to another year of endeavour, intervention and success in our work.



Michael Spellman, Chair

Re-Solv



About Re-Solv & the problem of gas and solvent use

"I wanted to express my deep appreciation as someone who has never really sought help for anything before, especially not for an addiction.

Reaching out for help was a significant step for me, and I can confidently say it was one of the best decisions I've ever made in my life. As a 24-year-old entrepreneur, university graduate, and someone excelling in my career, I felt that I didn't fit the typical profile of someone struggling with nitrous oxide use.

However, for the past two/three years, it has been a recurring issue for me. I've tried many methods to combat the addiction, but nothing seemed to work, until I started speaking with Nicola. Working with Nicola has been a game changer, to say the least. Her approach is tailored to my specific situation and circumstances.

She goes the extra mile to uncover the underlying beliefs and causes of my relapses. Nicola has also shared invaluable information about the health effects, social and economic impacts, and long-term consequences of nitrous use.

The support and information Nicola has provided, along with the consistent weekly check-ins, have played a massive role in my journey to overcome this addiction.

I would like to extend my heartfelt thanks to Nicola and the entire team for their dedication and support. I am forever grateful for the help I've received."

Re-Solv client

Re-Solv works to prevent gas and solvent use across the UK and to support those whose lives are affected by it.

For over forty years Re-Solv has been delivering support, prevention, training and advocacy around the issue of deliberate gas and solvent inhalation. The inhalation of gases and solvents for intoxication remains a legal form of substance use, although it is illegal for people to sell or supply the products to anyone that they know is likely to use the substance for intoxication. The one exception to this is nitrous oxide, which was made illegal to inhale for intoxication purposes in 2023. However, all the products that fall under our remit do have legitimate purposes.

The intentional inhalation of gases and solvents needs a different approach than illegal substances. For the most part, gas and solvent products are readily available in most homes and parents/carers need to know the risks associated with intentional inhalation, as well as the signs to look out for. Gases and solvents have caused over 700 deaths in the United Kingdom since 2001 and, although deaths associated with the practice are falling, there are still tragic and unnecessary deaths every year, in addition to significant health and social costs.

The main products associated with gas and solvent use deaths continue to be products that contain butane gas, either cigarette lighter refills or aerosol products that have butane as a propellant. Deaths associated with nitrous oxide have increased over the last ten years. Product development and social media have brought additional challenges. The popularity of nitrous oxide inhalation has driven changes in the product delivery system with the

introduction of larger cans, cynically exploited to increase the amount that users are able to inhale. This has led to major physical complications in a minority of very heavy users. Social media sites appear to be driving an increase in use of these products amongst young people through ‘challenges’ and other practice sharing.

Re-Solv’s response to these challenges is to ensure that parents and others are able to find the information that they need in their time of crisis; to support people using gases and solvents to reduce or cease their use; to deliver evidence-based information to professionals working in substance misuse and related fields to provide them with the knowledge and confidence that they need to support those in their care; and to encourage government departments and other partners to ensure that gas and solvent use is considered and planned for in their assessments of problematic drug use.

The 2017 report *The Social Impact of Solvent Abuse* highlighted the potential savings on offer associated with our specific work. Reducing the number of people using gases and solvents could potentially save public services up to £69 million per year, and effective prevention work has the potential to save annual costs of between £25K to £40k per person.



The cost for Re-Solv’s services is between £250k and £300k per year. This represents an excellent return on investment with the number of young people we reached directly, the number of users supported and the number of adults who were able to access up-to-date information on the issue.

Along with our partners in industry, education and substance use we are pleased to be part of a solution that has delivered a real reduction in the number of people experiencing harms from the intentional inhalation of gases and solvents. This reduction is especially evident in young people, down **from 16 deaths per year (average 2001 to 2005) to 3 per year (average 2016 to 2020).**

However there is no acceptable number of deaths associated with the intentional inhalation of gases and solvents. We are working to reduce these figures further and to reach as many people as we can with help, support, education and information.

Vision and Values

Re-Solv is an independent charity, founded in 1984. Our vision is to reduce the harms caused by gas and solvent use and the misuse of other legal substances across the UK by:

- supporting the individuals, families and communities affected by it;
- keeping this ever-present and changing form of substance use in the forefront of policy and public awareness;
- continuing to drive prevention through education and training.

Our work is underpinned by the following values:

- **Educating and empowering** people to make informed choices
- Demonstrating **evidence-based knowledge** and working practices
- Providing **practical, real-world solutions**
- Offering **open, caring and non-judgemental** help and advice
- Providing **maximum effect** for **minimum cost**

Re-Solv provides direct help and support to people who are using gases and solvents, training to professionals working with gas and solvent users, and evidence-based information to anyone who has a question or concern about the intentional inhalation of gases and solvents. Re-Solv is proud to be able to offer support for people who contact us in distress, often with very serious worries about themselves or a loved one. There are no other services providing this specialist, expert support in the UK.

Case Study: The addictiveness of Nitrous Oxide

Mr S is 18 years of age. He started to inhale nitrous oxide at the age of 15 with friends at house parties and his use very quickly escalated to binge sessions with his friends but also sessions alone in the day at home when he should have been at college. As a result, his apprenticeship started to suffer and he was issued a warning by the college for his lack of attendance. He stopped taking nitrous and put his head into his studies. He regained control over his life, completed his apprenticeship and was offered a job with a prestige company. He rented his own flat with his girlfriend and his life was going very well.

Last year his best friend held a birthday party and purchased several large canisters of nitrous oxide for guests to enjoy. Despite having been abstinent from nitrous for 18 months, Mr S chose to inhale several balloons as “everyone else there was doing the same, so what was the harm”. Three balloons turned into an entire night of bingeing and his girlfriend left the party without him. He continued to inhale until 3am in the morning and then half an hour later decided to drive himself home. He thought that the nitrous would be out of his system, however his processing and decision making was still heavily impaired and he crashed the car. When the police attended the scene his car was no longer fit to drive and, because of the speed that he had been driving, he subsequently lost his driving licence. Struggling to live with losing his car and licence, Mr S continued to inhale nitrous to block it all out. He started to miss more and more days off work and the company decided to terminate his employment. This impacted on his relationship with his girlfriend, who was now pregnant. She left him and he was forced to move back home with his Mum as he was unable to pay the rent.

Following a chronic binge session on nitrous, which resulted in Mr S being admitted to hospital, he decided to reach out to Re-Solv for support. He engaged really well with Nicola who focused their sessions on his short-term, medium term and long term goals, encouraging Mr S to review whether nitrous oxide use would help him to achieve these goals or hinder his life progress. Mr S believed that he had ruined his life and his relationship with his ex-girlfriend and that he would never get to see his child, and said “What is the point in not inhaling nitrous”. Nicola arranged a telephone conversation between Mr S and his girlfriend and she expressed her wish to raise their child together as a couple. This really spurred Mr S on in terms of achieving his short term goals. He has now been abstinent from nitrous for over a month, has secured a new job with a local company and is currently saving money to buy baby items so that his child can stay over with him at his Mum’s. He is back in a relationship with his girlfriend and they are hoping to move in together as a family in the future once Mr S has more recovery months behind him. Mr S stated “I nearly lost everything that is important to me because of nitrous. Nicola made me see that even a couple of balloons at a party is too many for me. That’s how addictive it is”.

Projects & Service Delivery

Advocacy work

In 2024/25 Re-Solv met with colleagues from the drug policy team at the Home Office to ensure that gas and solvent use continues to be high up on the agenda for policy discussions. Discussions focussed on recent concerns around the inhalation of aerosols by young people and continuing worries around nitrous oxide.

We also met with drug policy colleagues in the Scottish Government to discuss our work there and to ensure that we are helping them to deliver the best prevention work to young people across the country. We also have had communications with Welsh Government and Northern Ireland colleagues.



Re-Solv Director Steve Ream and Sir Gavin Williamson, MP for Stone and Great Wyrley and Penkridge

We remain concerned about the lack of current statistics around gas and solvent use mortality. The Office for National Statistics communicated to us that this report will no longer be produced. To this end we have worked with local MPs Sir Gavin Williamson (Stone, Great Wyrley and Penkridge) and David Williams (Stoke-on-Trent North) to raise the issue in Parliament and to ask parliamentary questions. We will continue to advocate for the renewal of this vitally important report.

During the period we also met with other key stakeholders, including manufacturers, retailers, academic specialists, drug services, trading standards and environmental health departments and many educational establishments. We are particularly pleased to highlight the valuable support that we receive from both Unilever and the British Aerosol Manufacturers' Association. Both have supported Re-Solv for many years and have contributed much to the efforts to eliminate the harms from aerosol products.

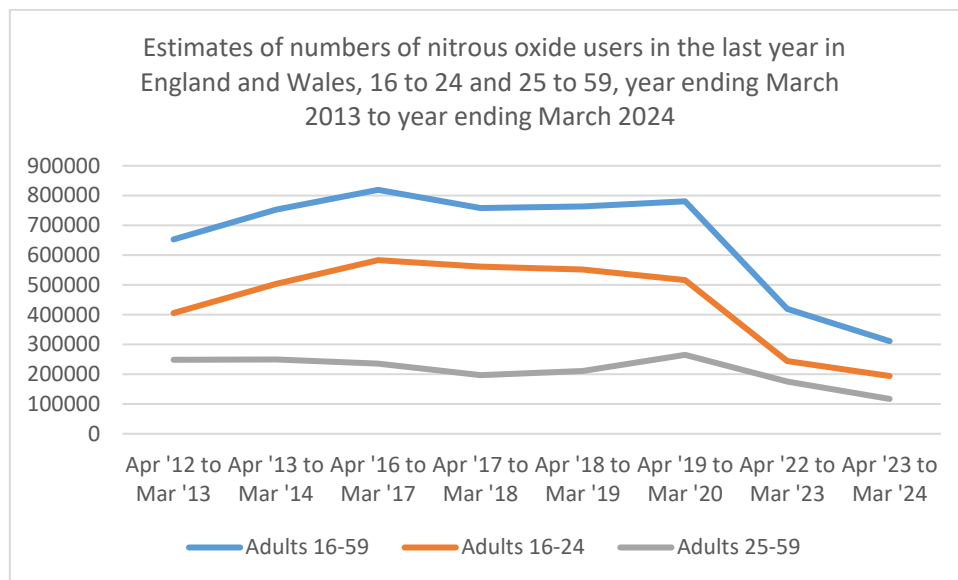
Nitrous Oxide

The intentional inhalation of nitrous oxide to achieve intoxication continues to be a significant concern in the United Kingdom. The development of larger sized canisters in recent years has caused significant problems for some people, making it much easier to use very large amounts of the gas. For some people the use of nitrous oxide appears to be exceptionally difficult to control, resulting in problematic, chronic use.

We continue to support many people who are struggling with inhaling nitrous oxide. Although use has dropped amongst the general population, problematic heavy use has continued and requests for support have risen. Although the UK government classified nitrous oxide as a

Class C drug in November 2023, the gas is still readily available for those who are intent on using it.

Available figures for nitrous oxide use continue to show a decrease in England and Wales. People who said that they used at least once in the last year dropped from 3.9% in 2022/23 to 3.3% in 2023/24 for people aged 16 to 24. In 2019/2020 the figure was 8.7%. This would indicate a significant drop in the casual use of nitrous oxide at festivals, clubs and house parties, possibly linked to the change in legal status for users.



We are pleased to see another reduction in the number of casual users trying nitrous oxide. Causal use is the entry to significant use, so hopefully this reduction will in the longer term lead to fewer people struggling with the effects of nitrous oxide.

The physical impact of using nitrous oxide is becoming more established. Now tied to nerve damage, paralysis, blood clots, sexual dysfunction and bladder issues, the impact of heavy, long term use is substantial. Even with these known harms, heavy users find it very difficult to stop use. We are pleased to be continuing our partnership working with neurologists and psychologists at Queen Mary University and St Barts NHS Trust to raise awareness of the medical and psychological harms associated with the heavy use of nitrous oxide. We have also assisted in the sharing of their recommended care pathways for heavy nitrous users.

Supporting people struggling with gas and solvent use

“My life fell apart due to the Nos - I almost lost my family, my relationship, my business, my mental health - everything went downhill. Re-Solv was able to help. It really made a difference speaking to someone who fully understood, and who wasn't personally in my life.” James, supported by Re-Solv

Re-Solv's core work in England was funded in 2024/25 by the National Lottery Community Fund, Tudor Trust, and Garfield Weston Foundation.

Our key support activities:

- One-to-one direct work with gas/solvent users, supporting their recovery and putting tools in place for them to make healthier choices going forward;
- Partnership working – ensuring people benefit from linked-up care by liaising with colleagues in partner organisations (e.g. drug service, mental health, housing, GPs, etc.);
- Support for affected family members/loved ones;
- Stigma reduction work so more people feel able to talk about solvent use, and more able to seek help;
- Training for professionals in drug services and other wrap around services (social services, homeless teams, mental health etc.) so professionals are able to identify the signs of solvent use, assess for it and feel confident in providing appropriate support.

Only 1-2% of gas and solvent users get support from drug services and there is little specific support and prevention work available other than that delivered by Re-Solv. People who use gases and solvents often experience multiple problems in their life and support can be complex. Gas and solvent users are stigmatised, even within the drug taking community, and face inequality of access to support. It is essential that people who are using gases and solvents are able to access support for the issue as it can impact all areas of their life.

We receive referrals from professional substance misuse services, from other social services who might be supporting someone who uses gases and solvents, and direct referrals from users themselves. We also support parents and loved ones who are struggling to understand how to support someone to stop using, whether that is a person who has been using long term, or a child who a parent has just found out is experimenting with these products. An important part of our service is providing a safe space to talk openly about a very difficult issue – one that can be very confusing and upsetting to discuss. Our experienced team has supported hundreds of people over the years to be able to better understand the issue and to try to put into place solutions that will work.

Re-Solv directly supported over 186 individuals in 2024/25, either with intensive one-to-one support or through crisis response on our helpline. This is an increase of 20% on people supported in 2023/24, an indication of the increasing demand for our services. This appears to be continuing in 2025/26.

We have continued to develop our flexible, agile response tailored to reflect the complexity of support required. We adapt our approach to meet the needs of each individual. Some people engage in our support for four or five sessions and get what they need to move on with their lives. Others need a far longer period of support, and wider work and liaison with other professional services. Some require additional support through our counselling partner. We are lucky to have very long serving, highly skilled staff delivering this work whose knowledge in this area continues to grow and develop. We feel that our support model improves every year as we better understand techniques to help people across a variety of situations and complexity of need.

Through work completed last year with colleagues at Birmingham City University it has become more clear that support for nitrous oxide users in British South Asian communities needs to be delivered in a variety of ways. Members of the community told us that they thought support is best delivered from a service outside of the community, and we have been successfully supporting a number of people from the South Asian British community. However, others indicated that prevention would be better delivered from within the community, and to that end we are exploring ways to ensure that our harm reduction information and support service is able to be promoted and delivered from within the community in partnership with them. We hope to be able to provide more information in our next report.

People who have accessed Re-Solv support reported improvements in reducing or ceasing use from a baseline average score of 1 to a score of 8.7 (on a scale of 1 to 10); better awareness of the risks and harms from 1.2 to 9.5; and improvements in mental health from 1 to 7.8. People also reported improvements in housing, finances, employment and self-confidence.

Many of the people that we support have achieved real and sustained progress in their efforts to cease or cut down their gas use.

In 2024/25 we delivered training to over 1,300 professionals, an increase of 30% on the year before. We deliver to people working across a variety of fields, including social work, probation, substance misuse, care home, police and trading standards. Our training work is a key part of our delivery and is very well reviewed. We have established relationships with all the main substance use delivery services across England and deliver gas and solvent training on a regular schedule to the staff working in these organisations. We value these partnerships and appreciate being able to work alongside these large organisations to support people using gases and solvents.

“Amazing training. So useful. We will be sharing with our organisation to reflect upon and definitely change our practice”. **Nurse practitioner, Derby**

Training attendees rated their knowledge as improving from 4 out of 10 before the training to 8.3 out of 10 after. Their confidence similarly improved from 4/10 before the training to 8.3/10 after.

We also recruited 180 Recovery Champions in 2024/25, bringing our current total number to almost 1,500. Our Recovery Champions help to promote our service to their colleagues and signpost to our service whenever they encounter someone concerned about gas and solvent use. We would like to express our appreciation to our Recovery Champions for helping others to access this much needed support.

Case Study: Long Term Support

Mr P came to UK aged eight. His parents are of Romani heritage and fled the Czech Republic due to stigma and discrimination. Within a year of moving to the UK his parents divorced. Mr P struggled with his sexuality and social identity as a teenager, exacerbated by his father's strong opinions. As a result, Mr P started to inhale aerosols and smoke cannabis and regularly self-harmed by cutting. He subsequently took an overdose in an attempt to kill himself aged 15. Fortunately, he survived and was sectioned in a mental health hospital for six months.

Upon release he was referred to his local drug service for support for cannabis use and aerosols. Upon hearing of his aerosol use the local service referred him to Re-Solv for specialist support and, despite Nicola's specification for joint working, they closed his case after the first session, leaving him in the care of Re-Solv. Nicola started weekly one hour face to face sessions of support and encouraged him to engage with local mental health support and he completed a course in Dialectic Behavioural Therapy. He did not find this useful, as it was online with a large group of strangers. Having completed the course mental health closed his case too, despite him having another suicide attempt, aged 16.

Mr P finished school and started A levels at college. However, due to feeling very pressured and still struggling with his sexuality he dropped out. He was under pressure to look after his Mum as she is not English speaking and once he finished school, she expected him to work and stay at home to look after her. Nicola's focus of support turned to helping Mr P to work on his self-esteem and future aspirations. Over time, the aerosol use became less, the self-harm became more infrequent, and he found his voice to speak out to his family. As a result, he encouraged his Mum to complete a college course learning English and she is now fluent and regularly meets other learners from the group outside of college. He spoke to his Dad about his sexual identity and his relationship has improved significantly. He recently went back to the Czech Republic with his Dad to visit family.

After three years of support Mr P is currently in his second year of an adult mental health qualification and is receiving exceptional grades. He wants to work as a psychiatrist in mental health and has a passion to make a difference. He has a partner, whom he insisted on Nicola meeting, and he has lots of college friends and is pursuing his passion in music as a hobby. Nicola has encouraged him to obtain his driving licence, so he is currently studying. He is proud to be self-harm free for 550 days and substance free for 270 days. He states that "I am living my own life, but also a normal 18 years old's life and planning a holiday in the summer with my girlfriend. Nicola believed in me, has stuck by me and changed my life".

People who inhale gases and solvents still struggle to access help and support. Re-Solv receives many referrals through from FRANK, England’s national drugs helpline, as well as from other service providers who feel that they lack the skills to support people using these substances. We ensure that people have a service to go to that understands gas and solvent use. Nicola Jones, our support lead, has over ten years’ experience in supporting people to reduce or cease using gases and solvents, and continues to help many people who often come to us desperate for someone to help them who understands the issue.

“It was a brilliant service; you answered the phone quickly and were really informative. I was able to share this with the team, and we were able to put the information in a risk assessment to consider all factors that we may not have thought about before and ready to support the client in a way that is more personal-centred and relevant support to their needs.” **Safeguarding and Quality Manager, Porchlight**

Re-Solv Stafford Borough

Re-Solv has been funded to deliver prevention work in Stafford Borough Council since 2018. We work with local schools and other providers to reach young people across the Borough with age-appropriate sessions on gases and solvents and other substances that are of concern.



Dan Gibbons presenting at a Stafford Primary School

Our work in the Borough is delivered by Dan Gibbons. In 2024/25 Dan reached over 2,600 young people and almost 300 adult teaching staff. The sessions are very well received, and Dan is now integrated into many school’s PSHE programme. Teachers have stressed how helpful they find having an outside

agency deliver prevention sessions on drugs and other substances. Teaching staff have told

Feedback from young people

“I enjoyed the interactive and lively [session] which got our attention and got me to listen”
“I really liked it. I know quite a bit about vaping but now I know more. 10/10.”
“I think that the person running the session was very enthusiastic about his job and involved us and asked questions and subtly told us the consequences without scaring people.”

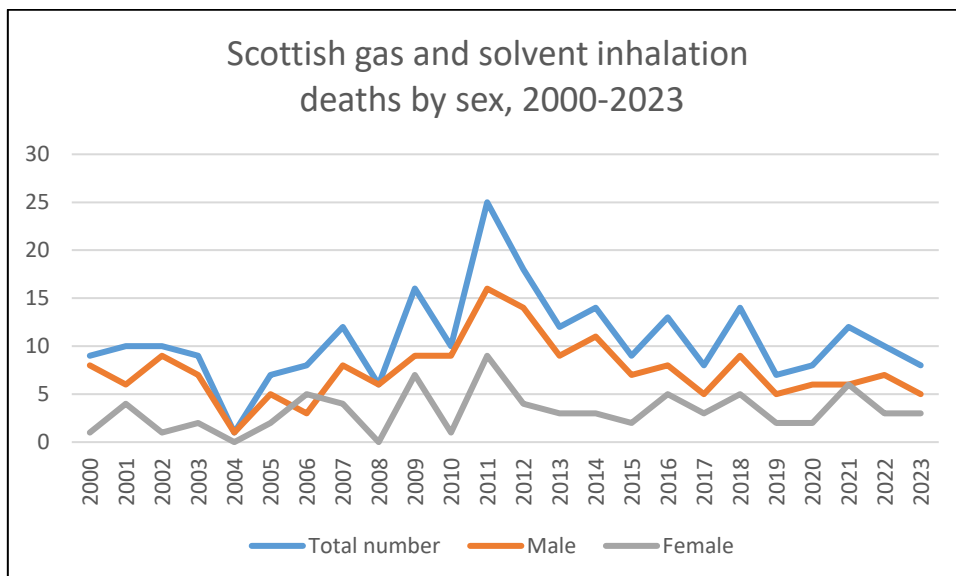
us that they lack the knowledge and confidence to confidently deliver this information. Dan also delivers prevention information across Stafford Borough at community information days and sessions with local groups, as well as working in partnership to support the delivery of the Community Wellbeing Partnership priorities. We are very pleased to be able to continue delivery of this important work in Stafford Borough.

Stafford Borough Council Prevention Case Study

“After the session had concluded I was approached by 3 male students (15-16 years old). They wanted to know about the negative impacts of cannabis on sports performance, especially MMA and weightlifting. These activities were ones that they enjoyed regularly but were they were unsure if cannabis would affect their physical performance in doing so. I explained that smoking in general will hamper your endurance and reduce your capabilities. Cannabis specifically would negatively impact motivation and stunt athletic progression especially in males due to its impact on testosterone. They both mentioned that they used cannabis from time to time recreationally but would keep in mind my information and appreciated the balanced insight into how it may affect them.”

Re-Solv Scotland

Re-Solv is funded to deliver gas and solvent use prevention work and training under the Scottish Government’s Children, Young People and Families Early Intervention Fund. The funding is administered by Corra Foundation. We are very grateful to the Scottish Government for funding our work in Scotland since 2008.



We are pleased to be able to offer training sessions to services that work with anyone who might be inhaling gases or solvents. Historically in Scotland mortality associated with gas and solvent use has been higher than in other areas of the UK. It is vital that people who may

encounter a person who uses gases or solvents is able to identify the issue and knows how to respond.

Mortality in Scotland is measured and reported by National Records Scotland (NRS). We are very grateful to NRS for continuing to publish these figures that will allow us to have better insight into the issue in the country. There were eight deaths associated with gas and solvent inhalation in 2023, the last year on record. This is under the average of ten deaths per year over the last decade.

We are also able to deliver prevention sessions to young people who may be at risk of inhaling gases and solvents. We deliver these sessions at community events, university freshers' fairs and in other educational establishments.

Our work in Scotland is currently funded until April 2026. We will be applying this year to ensure that our prevention and training work continues.

Re-Solv Northamptonshire

Joy Miller delivers our work across Northamptonshire. Joy is funded by West Northamptonshire Council and North Northamptonshire Council to deliver prevention sessions with young people in schools and colleges across the County.

In 2024 we also received an Awards for All Lottery grant to deliver vaping prevention work with young people in the local community. This work is delivered outside of school sessions, at community events, scout and guide groups, and summer activity sessions. We are really pleased to have the opportunity to widen our prevention offer to ensure we are reaching as many young people in the County as we can.



Joy delivering a session to young people in Northamptonshire

Joy also ran a local survey with 16 to 18 year olds in Northamptonshire asking about their perceptions of prevention education in the County. 58% of young people spoken to claimed they had not received any education on gases, solvents and nitrous oxide. This highlights the need to deliver prevention education to all young people in the County and to ensure that the education that is being delivered is delivered well and connects with the young people who receive it.

Joy delivered evidence-based sessions on gas and solvent use, vaping and general good decision making to over 6,800 young people across

Northamptonshire in 2024/25, an increase of over a thousand on the previous year. Joy's sessions are popular with the young people and well-reviewed by the teaching staff, resulting in repeat invitations year after year.



Northamptonshire young people with prevention resources

We would like to thank West Northamptonshire Council and North Northamptonshire Council for ensuring that the young people receive prevention education to keep them safe. We hope to continue delivering across 2026 and beyond.

Re-Solv's Advisory Panel

In a series of interviews carried out in October 2024, Re-Solv's Advisory Panel members shared their thoughts on delivering an online gas and solvent use support group. The following is a selection of some of the responses.

"After going to recovery groups for so many years and realising the stigma with gas, yes it's a great idea!"

What would you aim to get from a support group?

"Smiles and acceptance. Stigma around gas and solvents is huge. My best friend has stopped talking to me because I started taking gas, even though he has been there to support me through cocaine and alcohol addictions in the past. That's how disgusting people think that solvent use is. If I can tell my story and help someone else to stop, then my job is done."

"Help with managing my emotions. We can learn from each other and support each other. Make friends through our shared experiences and shared understanding. Many of us will have inhaled the same products. I went through addiction services. Professionals don't understand it and they judge. They try to be kind but they don't know what to do. No-one understands why I am doing it but other gas users will."

"To help others, find out why it started. I want to be an inspiration to show people that I got off it. I was on 30 cans a day and I stopped."

Our Advisory Panel helps to shape and develop our support and training work. Our Advisors give us insight to gas and solvent use that we wouldn't be able to access without their honest and insights. We would like to thank them for their incredible contribution to our service – they are essential to our work and hugely valued.

Website, Social Media and Resources

Re-Solv's primary source of contact with the public is through our website www.re-solv.org. We are pleased to feature in the top results across all Google and other search engines for topics related to gas and solvent use, a key measurement for people being able to find the support that they need when they need it. In 2024/25 we had over 26,000 unique visits to our website, most from the UK but with people visiting from all over the world.

Re-Solv has over 1,250 followers on X, and regularly posts and shares posts about gas and solvent use prevention and support. We have decided to continue using X currently as we feel the bulk of agencies we work with remain on X, but we will review this decision. We also maintain a Facebook page to direct people looking for information or support to our website.

We were pleased to publish our newest resource – Gas and Solvent Use: Real Life Stories in 2024. This collection of stories was put together by Nicola Jones following interviews with some of the people that she has supported. You can find a copy on our website www.re-solv.org/resources. We would like to thank all of the people who contributed their story to the resource.

There continue to be concerns around 'social media challenges' promoting the inhalation of gases and solvents, particularly on TikTok. Although most of the social media platforms attempt to control this type of information, it remains very difficult to fully prevent. It is imperative that young people receive fact-based prevention information to help combat the influence of social media.

Partnership Activities

Partnership working is at the centre of our delivery. We are proud to have established partnership relationships with the main substance misuse services across the UK, contributing to their training offer for all drug workers.

We also value our partnerships with local authorities and education providers in the areas where we are funded to deliver prevention work. It is not easy to establish trust with schools



and other education providers and having the backing of the local authority and other service providers in local areas really helps to provide confidence in our service.

The solutions to gas and solvent use are complex and we need our partners to help us to deliver the best possible outcomes for people who are looking for help and support. We would like to thank everyone who works alongside Re-Solv for all that they do to keep gas and solvent use recovery and prevention high on the agenda.

Recovery Champions

Re-Solv's Recovery Champions help us to promote our service and to ensure that people who are looking for support with gas and solvent use know where to find it. They signpost to our website and resources and highlight our work to people who may encounter people using gases and/or solvents. We have almost 1,500 registered Recovery Champions across the UK.

Recovery Champions are primarily recruited through our training work with professionals and community members. Re-Solv Recovery Champions are a vital part of our service and come from many areas, including substance use services, education, NHS staff, social work, care, probation, housing and other local authority departments, as well as from local communities.

We are very thankful to our Recovery Champions for the support they provide and for helping people struggling with gases and solvent use.

"I just want to thank you for your thoughtful reply and for responding so quickly. It really did help us in a time of extreme panic." **Parent of 11-year-old girl**

"As a father of 5 children, this has shocked me to the core!" **Network Rail Manager**

There have been significant concerns over the last year about a resurgence in the practice of young people intentionally inhaling aerosols products, primarily deodorants. We ran a survey with our Recovery Champions in June 2024. The following are some of the responses we received:

"We certainly do receive referrals for and see evidence of aerosol use in our area (Solihull). We have 9 accessing structured ongoing support at this time. This would certainly be an increase in numbers and there has been an increase in awareness of use of this substance across the borough." **Addiction Services Manager, Solihull**

"We had an incident back in March with a group of young people we took on an outdoor pursuits residential in Wales. It came to light on the second day that three of the young people had been inhaling deodorant. We had to speak to all the parents and give them the information on the risks including the information from your website. There was talk of the TikTok challenge of inhaling deodorant and some of

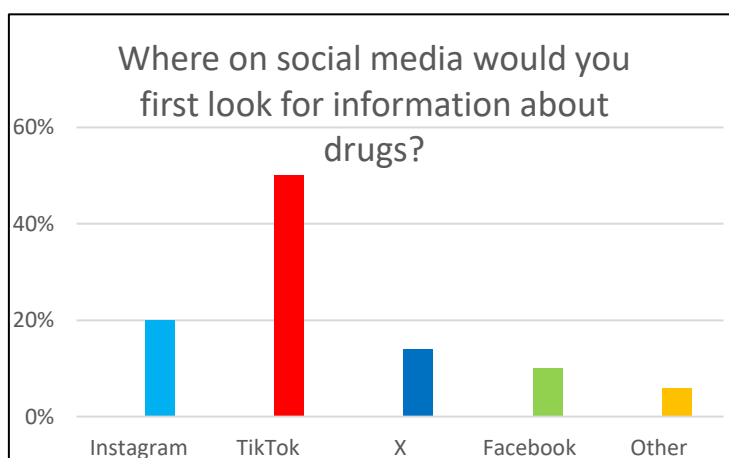
the parents and teachers were also aware of this.” **Services Manager, Telford**

“Increased referrals for aerosols is something we were seeing from around twelve months ago. It seemed to coincide with the increase of NOS use also before the law change seems to have reduced the NOS use. The trend seemed to be using aerosols alone, over video or “live” to friends over social media.” **Service Lead, Northumberland**

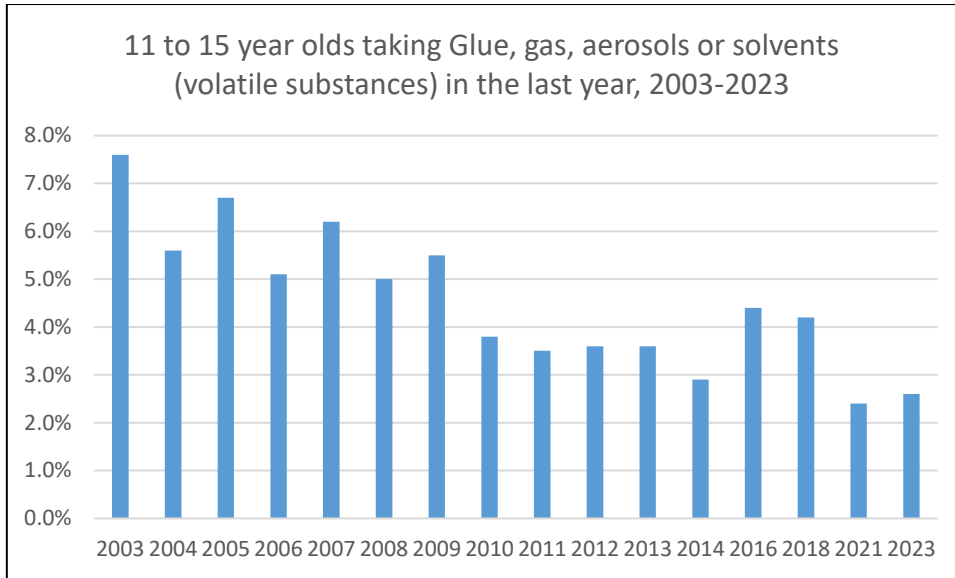
“I am working as the Youth Substance Misuse Officer for Cumberland council. We have definitely seen an increase in aerosol use within our referrals over the last 2 months. Some quite excessive use daily and others experimental use with friends.” **Youth Substance Misuse Officer, Cumberland**

“I am a Young People’s Caseworker in Aberystwyth, West Wales. I can confirm that we have observed a noticeable spike in referrals for solvent use, particularly involving deodorant and other aerosols. In our local area, all these referrals have been for girls aged 13 to 14, with solvents being their sole or primary substance of use. One of the most concerning involves a young person who has been using four cans of deodorant daily for over a year before being referred for support. We are deeply concerned about this trend and are committed to providing the necessary support and intervention for these young individuals.” **Young Person’s Substance Use Worker**

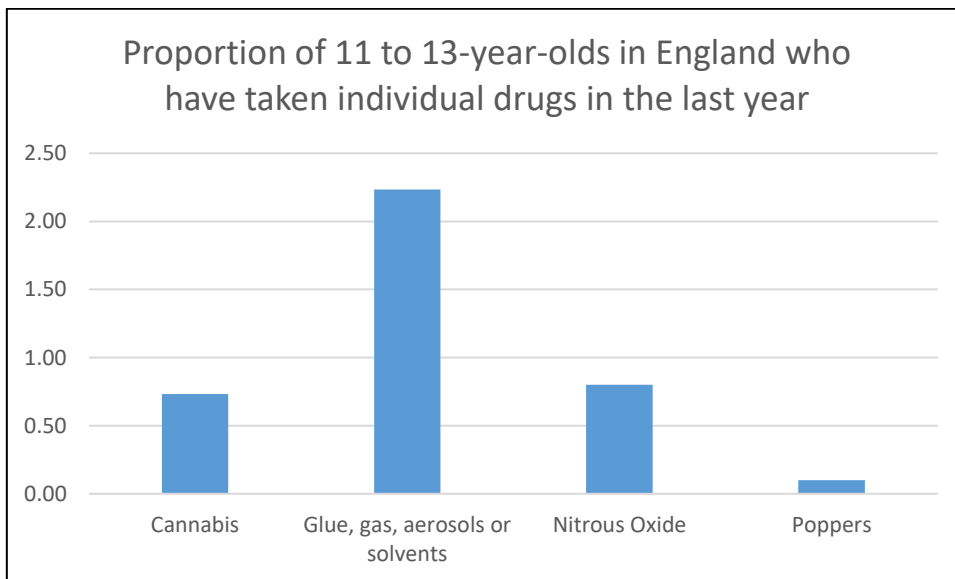
Calls from parents to our helpline and contacts via our livechat system have also increased over the last year. The impact of social media is very difficult to monitor, with the potential for ‘challenges’ and other online forms of coercion a very real worry. Many parents and professionals have mentioned the influence of TikTok in particular. In a survey with 16 to 18-year-olds in Northamptonshire completed in 2024 50% indicated that they would first look at TikTok for information about drugs. TikTok has taken action and will redirect anyone searching for challenges around aerosol inhalation, but this does not stop people posting videos under other tags.



Official figures show an increase in the number of young people in England and Wales who inhaled gases and solvents in the last year, from 2.4% to 2.6%. We are pleased to see that the official figure has remained low but remain very concerned about the on-the-ground reports from drug misuse professionals.



Young people aged 11 to 13 are more likely to experiment with gases and solvents than other substances. The chart below, taken from the 'Smoking, drinking and drug use in England' report published last year, shows that more than double the number of 11 to 13-year-olds used gases and solvents compared to cannabis in the past year.



The intentional inhalation of butane gas from an aerosol can and does kill, even on the first attempt. It remains very important that young people are provided with the appropriate information to make an informed choice.

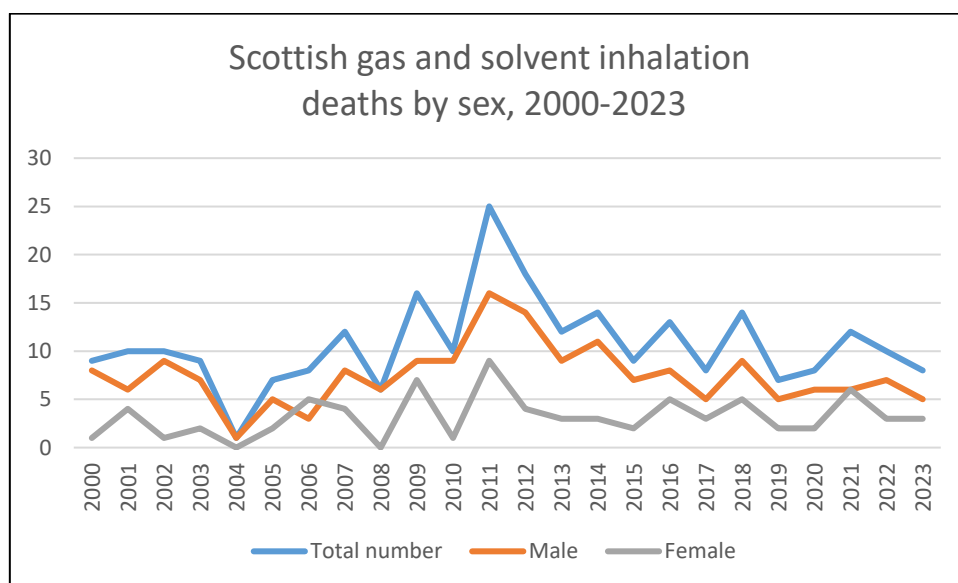
We continue to receive calls from parents concerned about a child inhaling these products. The product mentioned most by far remains deodorants. Many of the young people are struggling with autism and ADHD, and we hear regularly that young people are stuck on CAMHS (Child and Adolescent Mental Health Services) waiting lists. Parents regularly tell us that they appreciate being able to discuss the issue with a non-judgemental expert service that can provide helpful guidance and ideas about how to support their child.

In 2024/25 Re-Solv delivered prevention sessions to over 11,000 young people, providing them with the information that they need to make positive life choices. Most of our sessions are delivered in schools in local authorities where we are funded. We deliver across the age range, from 10/11 year-olds to secondary school children and up to college and university aged young people. Feedback for our prevention sessions continues to be excellent and we have well established long term local delivery partnerships.

Gas and solvent use mortality

Mortality associated with the inhalation of gases and solvents in the United Kingdom has been reported on for many years. The report was delivered initially through funding from the Department of Health, and in recent years the report for England and Wales had been delivered by the Office for National Statistics (ONS). Sadly, the ONS announced last year that they will no longer be delivering this report. We are continuing to advocate for the resumption of this vital report.

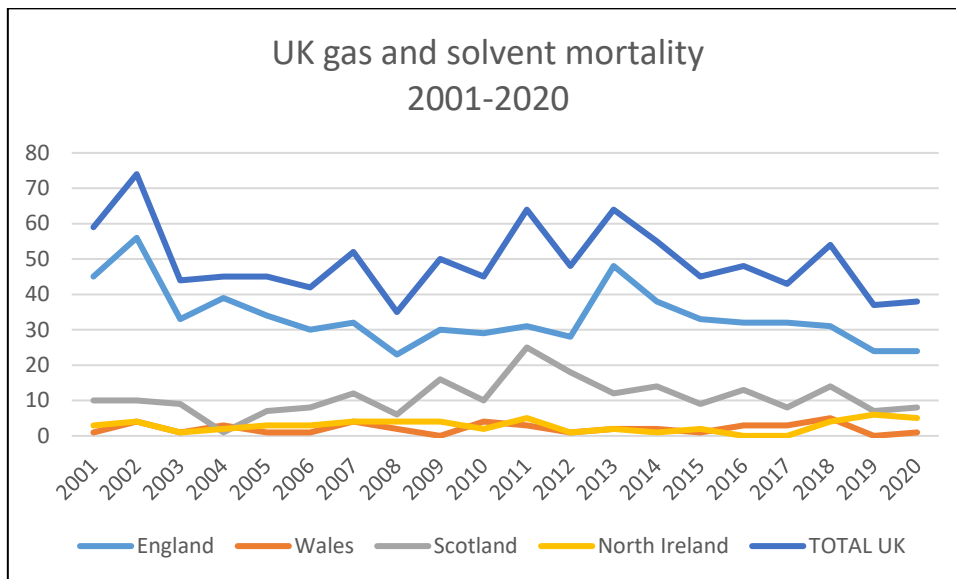
We do still receive figures on deaths associated with gases and solvents from National Records Scotland, so we are able to report on deaths in Scotland.



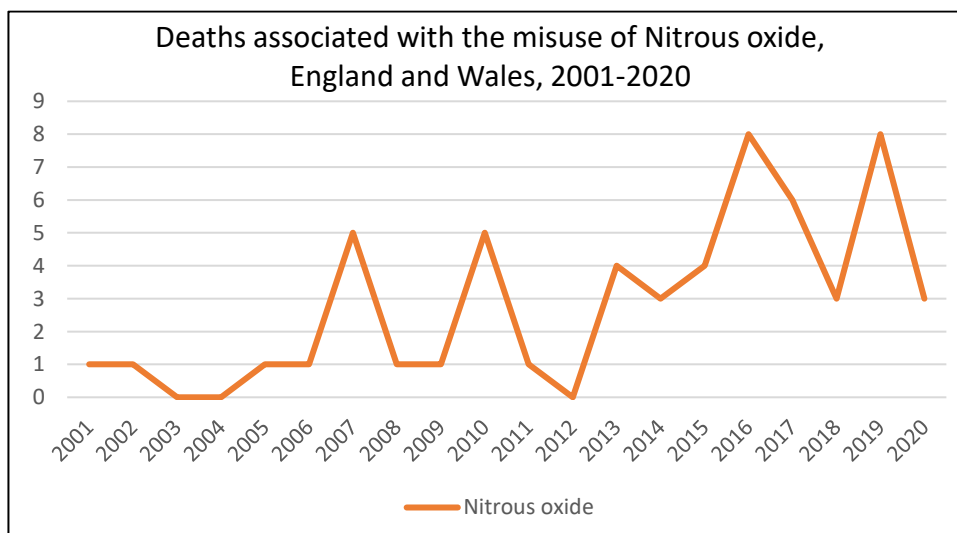
There were eight deaths in Scotland associated with gases and solvents in 2023, down from ten in 2022. Scotland has historically had a higher rate of deaths by population than anywhere else in the United Kingdom, so it is essential that work continues to support those affected by gas and solvent use and to deliver prevention work with young people. We are pleased to see a steady reduction of deaths since a peak of 25 deaths in 2011, but we would like to do more to ensure deaths drop further.

The overall trend of deaths associated with gases and solvents had been falling. In 2020, the last year on record, there were 38 deaths across the UK. This is down from 54 in 2018, and 64 in 2013. We think the reporting of deaths is likely to be an under-estimate as the report relied on coroners identifying specific products in their reports. We are very pleased to see this

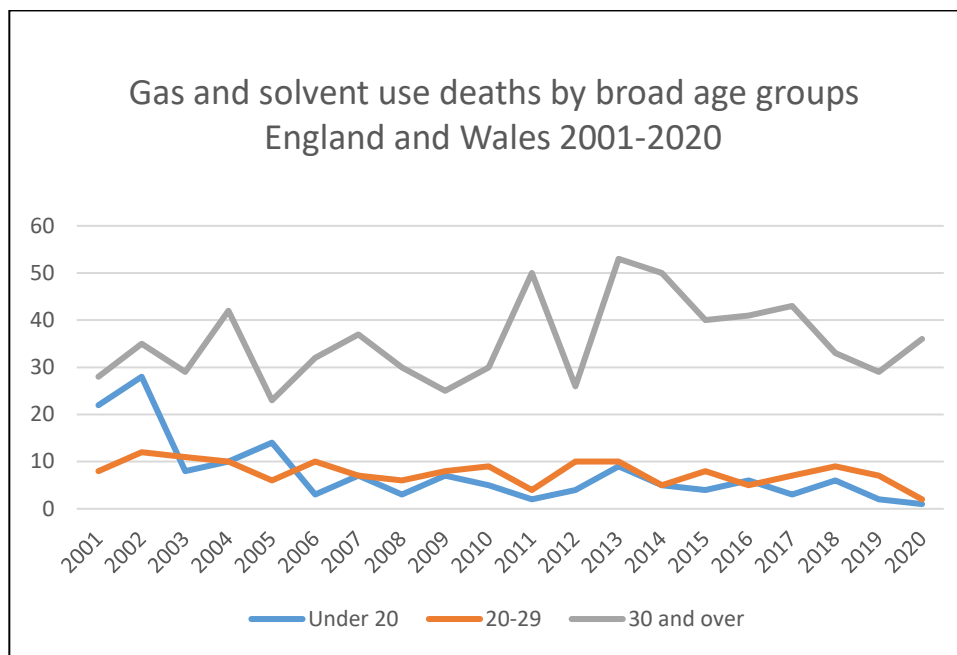
reduction in deaths, but without the ONS report we do not know what the current situation is. With increasing worries around young people inhaling aerosol products we are concerned that deaths may have increased but have fallen under the radar.



The majority of gas and solvent deaths are associated with gas fuels, primarily butane gas in cigarette lighter refills and in aerosol products. In recent years deaths associated with nitrous oxide have increased, although there had been a reduction to three deaths in 2020 from eight deaths in 2019. Deaths associated with nitrous oxide correspond to increases in use from around 2013. We do not know the effect that the change in legal status of using nitrous oxide in 2023 has had on nitrous oxide deaths. We hope to be able to report on this in 2026.



The average age of people dying from gas and solvent use has been increasing since the start of the century. In 2001 the mean age of death was almost 28-years-old, and in 2020 the mean age of death was 46-years-old. Deaths in people under the age of 20 have fallen from an average of 16 in the years 2001-2005 to an average of 3 or 4 in the years 2016 to 2020.



We are very pleased to see that fewer young people are dying from inhaling gases and solvents. However, as described above drug services are conveying concerns over the last year about young people experimenting with aerosols again. The reduction in deaths in under 18s is a very welcome success story but work must continue to ensure that young people are aware of the risks and have the right information to make informed choices. Deaths in the over 30 age group have stayed largely similar across the last 20 years, so the reduction in overall UK mortality is attributable to fewer young people dying.

Structure, Governance and Management

Re-Solv Charity is a non-profit-making company limited by guarantee and a registered charity. Its Company Registered Number is 1859082 and its Charity Registered Numbers are England and Wales: 328732, Scotland: SC039981. It was incorporated on 26th October 1984.

Re-Solv currently has eight trustees, elected from our members and supporters. Each trustee has a tenure of three years which may be extended by re-election.

Re-Solv operates a Finance Committee of up to three trustees plus the Director. The Finance Committee oversees the financial and strategic direction of the charity and reports back to the Trustee Board. The Trustee Board meet four times a year.

The Re-Solv trustees have been working through the Charity Governance Code, having now completed sections 'Equality, Diversity and Inclusion', 'Decision making, risk and control' and 'Board effectiveness'. These exercises have been very beneficial in helping us to strengthen areas that needed improvement, as well as pointing out areas where we are particularly strong. We hope to complete two more sections in 2025.

Staff

Re-Solv's chief executive is its Director, who reports to the Trustees and manages other Re-Solv staff (five in 2024/25). During the 2024/25 year the bookkeeping role was contracted out to a bookkeeping service.

Investment Policy

Re-Solv is a small charity and most of its income is spent in delivering its projects. However, to maintain financial stability we assess any investment opportunities on an ongoing basis.

The Finance Committee will monitor the reserves level regularly and may make small investments when it is prudent to do so. Re-Solv currently has two investments with interest-bearing ethical savings accounts.

Risk Management

The Trustee Board conducts an annual review of all financial procedures and of the major risks to which the charity could be exposed. Re-Solv updates its Finance Policy annually. In addition, the Finance Committee regularly reviews the charity's financial position. Internal control risks are minimised by the implementation of procedures for the authorisation of all financial transactions. Re-Solv follows Charity Commission good practice guidance on all financial activities. Re-Solv has an up-to-date Health and Safety Policy for staff, volunteers, clients and visitors, as well as a current Child and Vulnerable Adult Protection and Safeguarding Policy. All staff and trustees complete Safeguarding training at least every two years, and all staff members are DBS checked every two years.

Funders

The Re-Solv Trustees thank all those whose generous financial contributions supported the work of Re-Solv in 2024/25 including: The British Aerosol Manufacturers' Association, The Corra Foundation, Garfield Weston, Lloyds Bank Foundation, The National Lottery Community Fund, North Northamptonshire Council, The Scottish Government, Stafford Borough Council, Staffordshire County Council, Tudor Trust, Unilever PLC, West Northamptonshire Council, and many individual donors.

Many of these are repeat funders and we want to express our gratitude for continuing to support our work, often over many years.

Reserves Policy

Re-Solv operates with a reserves policy which is reviewed and updated regularly. Re-Solv has a target of approximately 6 months' running costs for the charity. It is necessary for Re-Solv to hold sufficient reserves in order to ensure the sustainability of the charity as a going concern. Re-Solv is currently operating within this target.

We have designated £65,000 to contingency funds to reflect the risks of unplanned closure, spending commitments and potential liabilities that help to address the risks to Re-Solv's beneficiaries, staff and volunteers. The trustees are keen to take a prudent approach and ensure Re-Solv is in the best position to respond to any situation. These contingency costs form a key element of Re-Solv's risk management and contingency planning.

For and on behalf of the board

Michael Spellman
Chair



Re-Solv
Philanthropy House
Priestly Court
Staffordshire Technology Park
Stafford
ST18 0LQ

Dated 21/9/25

Re-Solv Charity

Independent Examiner's Report to the trustees of Re-Solv Charity ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 28 February 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the Company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Chartered Institute of Management Accountants which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Re-Solv Charity as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Hanley
Stoke-on-Trent
ST1 5DD

Date: 03/09/2025.....

Re-Solv Charity

Statement of Financial Activities for the Year Ended 28 February 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	10,421	2,772	13,193
Charitable activities	4	45,436	191,121	236,557
Other trading activities	5	5,215	-	5,215
Investment income	6	277	-	277
Total income		<u>61,349</u>	<u>193,893</u>	<u>255,242</u>
Expenditure on:				
Charitable activities	7	<u>(60,472)</u>	<u>(188,600)</u>	<u>(249,072)</u>
Total expenditure		<u>(60,472)</u>	<u>(188,600)</u>	<u>(249,072)</u>
Net income		<u>877</u>	<u>5,293</u>	<u>6,170</u>
Net movement in funds		877	5,293	6,170
Reconciliation of funds				
Total funds brought forward		<u>165,713</u>	<u>(374)</u>	<u>165,339</u>
Total funds carried forward	15	<u>166,590</u>	<u>4,919</u>	<u>171,509</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	67,096	-	67,096
Charitable activities	4	22,282	139,663	161,945
Other trading activities	5	2,180	-	2,180
Investment income	6	403	-	403
Total income		<u>91,961</u>	<u>139,663</u>	<u>231,624</u>
Expenditure on:				
Charitable activities	7	<u>(98,851)</u>	<u>(141,624)</u>	<u>(240,475)</u>
Total expenditure		<u>(98,851)</u>	<u>(141,624)</u>	<u>(240,475)</u>
Net expenditure		<u>(6,890)</u>	<u>(1,961)</u>	<u>(8,851)</u>
Net movement in funds		(6,890)	(1,961)	(8,851)
Reconciliation of funds				
Total funds brought forward		<u>172,603</u>	<u>1,587</u>	<u>174,190</u>
Total funds carried forward	15	<u>165,713</u>	<u>(374)</u>	<u>165,339</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 15.

Re-Solv Charity

(Registration number: 01859082) Balance Sheet as at 28 February 2025

	Note	2025 £	2024 £
Current assets			
Debtors	12	534	12,086
Cash at bank and in hand	13	<u>294,389</u>	<u>244,600</u>
		294,923	256,686
Creditors: Amounts falling due within one year	14	<u>(123,414)</u>	<u>(91,347)</u>
Net assets		<u>171,509</u>	<u>165,339</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		4,919	(374)
Unrestricted income funds			
Unrestricted funds		<u>166,590</u>	<u>165,713</u>
Total funds	15	<u>171,509</u>	<u>165,339</u>

For the financial year ending 28 February 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 27 to 41 were approved by the trustees, and authorised for issue on ...17/07/25.... and signed on their behalf by:



Michael Spellman
Chair

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Re-Solv Charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

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

Donations and legacies

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 by the charity 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 these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Gift aid

Incoming resources from tax reclaims are included in the Statement of Financial Activities at the same time as the gift to which they relate.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Tangible fixed assets are capitalised and included at cost.

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life. Unless assets are considered to have a shorter life they are generally written off on a straight line basis over four years. No depreciation is charged in the year of purchase.

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

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

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

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.

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	10,000	-	10,000
Donations from individuals	97	-	97
Grants, including capital grants;			
Grants from other charities	-	2,083	2,083
Other income from donations and legacies	324	689	1,013
	10,421	2,772	13,193
	Unrestricted funds Designated £	General £	Total 2024 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds	480	66,006	66,486
Other income from donations and legacies	-	610	610
	480	66,616	67,096

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

4 Income from charitable activities

	Unrestricted funds		Restricted funds £	Total 2025 £
	Designated £	General £		
Grants	8,117	36,999	191,121	236,237
Training & lecture fees	-	150	-	150
Other donations	-	170	-	170
	8,117	37,319	191,121	236,557
	8,117	37,319	191,121	236,557

	Unrestricted funds		Restricted funds £	Total 2024 £
	Designated £	General £		
Grants	17,082	22,917	116,746	156,745
Training & lecture fees	-	4,700	-	4,700
Other donations	-	500	-	500
	17,082	28,117	116,746	161,945
	17,082	28,117	116,746	161,945

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Trading income;		
Other trading income	4,725	4,725
Local fundraising and street collection income	40	40
Membership subscriptions	450	450
	5,215	5,215
	5,215	5,215

	Unrestricted funds General £	Total 2024 £
Trading income;		
Other trading income	25	25
Membership subscriptions	2,155	2,155
	2,180	2,180
	2,180	2,180

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

6 Investment income

	Unrestricted funds General £	Total 2025 £
Other income from current asset investments	277	277
	277	277
	Unrestricted funds General £	Total 2024 £
Other income from current asset investments	403	403
	403	403

7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2025 £
Education, training & research	25,249	65,667	28,218	119,134
Raising awareness	19,694	51,220	27,111	98,025
Fundraising costs	8,997	-	644	9,641
Governance costs	-	-	2,270	2,270
Regulatory	5,555	14,447	-	20,002
	59,495	131,334	58,243	249,072
	59,495	131,334	58,243	249,072
	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2024 £
Education, training & research	42,700	31,479	37,338	111,517
Raising awareness	33,306	24,553	35,874	93,733
Fundraising costs	16,499	-	627	17,126
Governance costs	-	-	1,779	1,779
Regulatory	9,394	6,926	-	16,320
	101,899	62,958	75,618	240,475
	101,899	62,958	75,618	240,475

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

8 Analysis of governance and support costs

Support costs allocated to raising funds

	Finance costs	Administration costs	Total 2025
	£	£	£
Education, training & research	7,881	20,337	28,218
Raising awareness	7,572	19,539	27,111
Fundraising costs	347	297	644
Governance costs	2,270	-	2,270
	<u>18,070</u>	<u>40,173</u>	<u>58,243</u>
	Finance costs	Administration costs	Total 2024
	£	£	£
Education, training & research	9,650	27,688	37,338
Raising awareness	9,271	26,603	35,874
Fundraising costs	316	311	627
Governance costs	1,779	-	1,779
	<u>21,016</u>	<u>54,602</u>	<u>75,618</u>

Governance costs

	Unrestricted funds	Restricted funds	Total 2025
	General	funds	£
	£	£	
Independent examiner fees			
Examination of the financial statements	594	306	900
Trustees remuneration and expenses	473	-	473
Other governance costs	836	-	836
	<u>1,903</u>	<u>306</u>	<u>2,209</u>
	Unrestricted funds	Restricted funds	Total 2024
	General	funds	£
	£	£	£
Independent examiner fees			
Examination of the financial statements	612	288	900
Other governance costs	879	-	879
	<u>1,491</u>	<u>288</u>	<u>1,779</u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

9 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

10 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	190,406	183,487
Social security costs	13,745	12,999
Pension costs	11,425	11,010
	<u>215,576</u>	<u>207,496</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Fundraising	1	1
Cost of services to the general public	4	4
Regional offices	1	1
	<u>6</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £54,837 (2024 - £51,376).

11 Taxation

The charity is a registered charity and is therefore exempt from taxation.

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

12 Debtors

	2025 £	2024 £
Trade debtors	53	450
Prepayments	481	761
Accrued income	-	10,875
	534	12,086

13 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	4	4
Cash at bank	159,385	244,596
Short-term deposits	135,000	-
	294,389	244,600

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	543	108
Other taxation and social security	4,282	4,315
Accruals	1,721	4,892
Deferred income	116,868	82,032
	123,414	91,347
	2025 £	2024 £
Deferred income at 1 March 2024	(82,032)	(25,834)
Resources deferred in the period	(116,868)	(58,866)
Amounts released from previous periods	82,032	2,668
Deferred income at year end	(116,868)	(82,032)

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

15 Funds

	Balance at 1 March 2024 £	Incoming resources £	Resources expended £	Balance at 28 February 2025 £
Unrestricted funds				
<i>General</i>				
General Fund	105,989	53,232	(53,066)	106,155
<i>Designated</i>				
Northamptonshire Prevention Project	(5,276)	8,117	(7,406)	(4,565)
Contingency Costs	65,000	-	-	65,000
	<u>59,724</u>	<u>8,117</u>	<u>(7,406)</u>	<u>60,435</u>
Total unrestricted funds	<u>165,713</u>	<u>61,349</u>	<u>(60,472)</u>	<u>166,590</u>
Restricted funds				
Scotland: (Core)	(129)	50,400	(49,273)	998
Community For Recovery	(44)	15,000	(14,956)	-
SBC Prevention Project	(116)	20,000	(19,380)	504
Lloyds Bank Foundation	4	4,166	(4,166)	4
National Lottery Community Fund	(89)	104,327	(100,825)	3,413
	<u>(374)</u>	<u>193,893</u>	<u>(188,600)</u>	<u>4,919</u>
Total restricted funds	<u>(374)</u>	<u>193,893</u>	<u>(188,600)</u>	<u>4,919</u>
Total funds	<u>165,339</u>	<u>255,242</u>	<u>(249,072)</u>	<u>171,509</u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

	Balance at 1 March 2023 £	Incoming resources £	Resources expended £	Balance at 29 February 2024 £
Unrestricted funds				
<i>General</i>				
General Fund	111,327	74,399	(79,737)	105,989
<i>Designated</i>				
Northamptonshire Prevention Project	(3,724)	17,562	(19,114)	(5,276)
Contingency Costs	65,000	-	-	65,000
	61,276	17,562	(19,114)	59,724
Total unrestricted funds	172,603	91,961	(98,851)	165,713
Restricted				
Scotland: (Core)	(119)	50,400	(50,410)	(129)
Community For Recovery	1,722	42,917	(44,683)	(44)
SBC Prevention Project	(20)	12,668	(12,764)	(116)
Lloyds Bank Foundation	4	25,000	(25,000)	4
National Lottery Community Fund	-	8,678	(8,767)	(89)
	1,587	139,663	(141,624)	(374)
Total restricted funds	1,587	139,663	(141,624)	(374)
Total funds	174,190	231,624	(240,475)	165,339

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds

Scotland

Re-Solv has been funded by the Scottish Government to deliver gas and solvent prevention services in Scotland. These services included workforce training, advice and information, support for substance misuse workers and resources for professionals across the country.

Community For Recovery

Re-Solv has received funding from The Tudor Trust, and Garfield Weston Foundation to continue our Community for Recovery project. This project delivers support, training and wider prevention work for people across England who are struggling with solvent use.

SBC Prevention Project

Re-Solv has received funding from Stafford Borough Council to deliver substance misuse and mental health prevention work across Stafford Borough.

Lloyds Bank Foundation

Re-Solv has received funding for core costs to help support work with people struggling with gas and solvent use.

The National Lottery Community Fund

Re-Solv has received funding from the National Lottery Community Fund to deliver support, training and prevention work around the use of nitrous oxide and other gases.

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2025

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 28 February 2025
	General	Designated		
	£	£	£	£
Current assets	112,701	60,435	121,787	294,923
Current liabilities	(6,546)	-	(116,868)	(123,414)
Total net assets	<u>106,155</u>	<u>60,435</u>	<u>4,919</u>	<u>171,509</u>

	Unrestricted funds		Restricted funds	Total funds at 29 February 2024
	General	Designated		
	£	£	£	£
Current assets	115,304	59,724	81,658	256,686
Current liabilities	(9,315)	-	(82,032)	(91,347)
Total net assets	<u>105,989</u>	<u>59,724</u>	<u>(374)</u>	<u>165,339</u>

17 Related party transactions

There were no related party transactions in the year.