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Re-Solv Charity

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 28 February 2026

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Re-Solv Charity

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Re-Solv Trustees

Chair	Michael Spellman	- Retired Lecturer, Institute of Policing, Staffordshire University
Vice-Chair	Patrick Heskins	- CEO, British Aerosol Manufacturers' Association
Trustees	John Boswell	- Public Health Specialist
	Alice Duffill (resigned October 2025)	- Brand Manager, Unilever
	Rachel Holder	- Head of HR Legal, Lloyds Banking Group
	Tony Mills	- Retired Vice President R & D, Unilever
	Chris Royle (resigned February 2026)	- Parent, London
	Gill Venables	- Retired education consultant
	Adchaha Sureshkaran	- Medical Student, Keele University

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

Thank you for reading Re-Solv's Report and Accounts for 2025/26. We really appreciate your interest and support of our work to end the harms associated with the intentional inhalation of gases and solvents.

Re-Solv had a successful year in 2025/26, strongly delivering our support and prevention work across Scotland and England. I am very pleased to write this short introduction summarising the successes and challenges of the year.

Re-Solv is in a healthy and stable position financially, delivering a small surplus for the year of just over £6,500. This helps us to remain within our Reserves Policy target of holding six month's expenditure. Responsible financial management of Re-Solv's funding is imperative to our work, and allows us to make the best decisions for the people who will benefit from our support and other services.

Re-Solv continues to be the only specialist organisation delivering this work in the UK. Without Re-Solv's knowledge and expertise there would be no other agencies to fill the gap around support, training and prevention. We are proud to have contributed to the reduction of deaths from the intentional inhalation of gases and solvents, but there is more to do.

Nitrous oxide in particular continues to pose challenges. The UK legislative change in 2023 making it illegal to inhale nitrous oxide did reduce the amount of people using nitrous oxide across the general population, however the harms associated with this practice have continued to grow. Fewer people have been using, but those who use are using in increasingly harmful and risky ways. We continue to see increases in the number of people contacting us for support for regular, heavy use of nitrous oxide which is causing a wide range of serious health and broader life issues.

In 2025 there were three deaths that we were aware of associated with the inhalation of aerosol products in young people under the age of 14 in England. These are preventable tragedies that tear apart families and communities. There are concerns about a resurgence of young people experimenting with the intentional inhalation of aerosols, potentially driven by social media challenges. With funding from the British Aerosol Manufacturers' Association, we are working hard to increase awareness in young people, parents, teachers and the wider community about the risks of intentional aerosol inhalation.

We have now reached the end of our second year of our National Lottery Community Fund project, *Supporting communities to reduce harms from nitrous oxide and other gases*. This project covers our core delivery of supporting people who use gases/solvents, training professionals and delivery community prevention. Once again we have delivered above the targets for the project and are very thankful to the Lottery for funding this essential work. We also received support from Lloyds Bank Foundation and Garfield Weston Foundation that helps to support our core work. We are now in our third and final year of funding for this project and will be working hard to establish the funding to allow us to continue delivery in 2027 and beyond.

We continued our successful work in Scotland, funded by the Scottish Government and managed by Corra Foundation. This project focusses on training and prevention work to support people working with children, young people and families. The Scottish Government has been a particularly strong supporter of delivering prevention work in this area and we are very thankful for their commitment.

In 2025 after years of lobbying we were pleased to secure updated mortality figures for deaths associated with the intentional inhalation of gases and solvents in England and Wales. The figures have now been updated to 2024 and show an increase from 27 deaths in 2020 to 43 deaths in 2024. This is a concerning increase, with deaths involving nitrous oxide increasing from 3 in 2020 to 9 in 2024. It is important to note though that the harms from gas and solvent use go far beyond these tragic deaths, and can destroy the lives of the individuals and those around them, and also bring very wide-ranging social costs.

NHS England Digital will publish new figures this year for young people's use of gases and solvents in England. The last figures indicated a slight rise in experimentation. We hope to see this trend reducing, although recent worries about young people experimenting with aerosols are a real concern.

Finally, I would like to thank my dedicated colleagues on the Re-Solv Trustee Board and the excellent staff who deliver the work day in and day out. Gas and solvent use is a difficult topic, and the people that Re-Solv supports often lead very complex and problematic lives. The Re-Solv staff are highly capable and committed to finding solutions to often very difficult problems. Re-Solv delivers great benefit with just six staff and relatively modest funding.

I am looking forward to another strong year in 2026/27. Thank you again for taking the time to read about our work.



Michael Spellman, Chair

Re-Solv



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

Re-Solv exists to end gas and solvent use in the UK and to support everyone whose life is affected by it. Gas and solvent use, including the inhalation of gases, aerosols, nitrous oxide, poppers, petrol, glues and other volatile substances, can have serious and sometimes devastating consequences for individuals, families and communities. Since 1984, Re-Solv has worked across England, Scotland, Wales and Northern Ireland to provide expert information, advice and support to people who use these substances, those worried about someone else, and the professionals who help them. Our aim is to reduce harm, raise awareness and ensure that anyone affected by gas and solvent use knows they are not alone and can find the help they need.

Gas and solvent use remains a serious but often overlooked issue in the UK. People inhale gases, aerosols and other volatile substances, including nitrous oxide, to achieve psychoactive effects, putting them at significant risk of harm and sometimes sudden death. At the same time, this form of substance use is widely misunderstood and often stigmatised, leaving schools, families, communities and frontline services without the awareness, confidence or knowledge needed to prevent harm or respond effectively. The problem is compounded as the substances used have different risk and user profiles. As a result, access to appropriate information and support can be uneven, leaving some individuals and communities without the help they need.

Service User Feedback – A Success Story

Re-Solv recently received a message from a previous service user who contacted her for support with excessive aerosol use. They had quit university after their first year, moved back home and were spending their days inhaling in their room. Their family had no idea why they had left university but knew about their inhalant use and threatened to evict them.

They reached out and disclosed that they had been sexually assaulted at university. This was the first time they had told anyone. We arranged for them to receive counselling, helped them to tell their family and to start to rebuild their life:

“Just wanted to message you and give you an update. It’s coming up to a year clean from aerosols in a few weeks. In that time, I’ve gone back to university and I am smashing my assignments, hitting 2:1 and 1st. I’m starting a new job in two weeks working in a secondary school doing pastoral and behaviour support. Last week I even got my driving licence and brought a car, something a year ago I wouldn’t have even thought of getting my head stuck into. And slowly but surely I am building my trust and relationships with my family. I just wanted to reach out and let you know, and again express my thanks for everything you did to help me and allow me to turn my life around.”

Some details in this case study have been changed to protect anonymity.

Awareness of the risks remains limited among many young people, parents and professionals. Because the substances involved are legal and commonly found in everyday products, their dangers can be underestimated and their use sometimes seen as more acceptable or less serious than other forms of drug use. These products are often inexpensive and easy to

access, often obtained unintentionally through adults who are unaware that everyday household items can be used in this way. At the same time, gas and solvent use tends to receive relatively little attention in the media, public debate and government policy. This lack of visibility contributes to it being seen as a lower priority within the wider hierarchy of substance use, resulting in limited funding, fewer specialist services and a lack of clinical or structured interventions.

Social and personal factors can also increase vulnerability. People may turn to inhaling gases or solvents as a way of coping with difficult life circumstances such as trauma, poor mental health, homelessness, unemployment, poverty or adverse childhood experiences. Feelings of isolation or a need to escape from challenging situations can make substance use more likely. Younger people may underestimate the dangers due to a sense of invincibility. Stigma also plays a role: people may feel shame about their use or fear judgement, which can prevent them from seeking help.

Between 2001 and 2024 there were 1,187 deaths in the UK associated with the intentional inhalation of gases and solvents, an average of 49 per year or just under one death per week. In addition, there are substantial societal costs associated with gas and solvent use – from things like emergency service call-outs to extended, complex social care. External estimates have put the costs associated with a person who uses butane at anywhere between £25k to £40k per person per year. Re-Solv's annual running costs are between £250k and £300k - a very cost-effective method of reducing and preventing gas and solvent use. If Re-Solv provides intensive support to 50 individuals a year (actual numbers are higher) this equates to about £1 million of cost savings per year.

Re-Solv works to support people who are using these substances, helping them to reduce or cease use. We provide training to professionals who might come into contact with people who use gas and solvents. We provide general information for anyone who is concerned about a loved one using these substances. We deliver sessions in schools and the community encouraging young people make informed, healthy choices. And we work with partners and policy colleagues to ensure that the issue has an appropriate response across all public settings.

By combining prevention, support and influencing work, Re-Solv addresses a critical gap: specialist expertise in a form of substance use that is often misunderstood and underestimated because the substances involved are legal and widely available. Our work ensures that people affected by gas and solvent use can access reliable information, feel supported, and are better able to avoid harm or move towards recovery.

Vision, Values and Goals

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's goals are structured across three complementary strands, reflecting the different groups we work with: existing gas and solvent users; young people at risk; and the wider system. Each strand focuses on changes in knowledge (short-term), attitudes (medium-term), and behaviours (long-term) that contribute to safety, wellbeing, and positive life outcomes. We aim to reduce harm, build resilience, and create a supportive environment that enables recovery and prevents future substance use.

Strand 1: Existing Gas and Solvent Users (Recovery Focus)

Short-term goals:

- Better understanding of the risks of gas and solvent use
- Awareness of coping strategies and recovery options
- Increased confidence in accessing support

Medium-term goals:

- Reduced self-stigma and shame
- Increased self-esteem and sense of empowerment
- Greater belief in the possibility of recovery
- Improved engagement with life

Long-term goals:

- Safer and healthier behaviours (eating better, exercising more, reduced cravings)
- Better physical and mental health outcomes
- Improved social connections and family relationships
- Better management of finances (more money for essentials and treats)
- Reduced relapse and sustained recovery

Strand 2: Young People (Preventative)

Short-term goals:

- Improved understanding of the risks of gas and solvent use
- Increased awareness of how to access support

Medium-term goals:

- Greater confidence in seeking help if needed
- Reduced fear and stigma around discussing gas and solvent use
- Increased receptivity to talking about substance misuse

Long-term goals:

- Safer choices around substance use
- Reduction in experimentation and prevalence of solvent use
- Better engagement in school, learning, and life activities

Strand 3: Wider System (Schools, Services, Policy)**Short-term goals:**

- Increased understanding of gas and solvent use risks among teachers, parents and professionals
- Improved confidence among professionals to recognise and begin to respond to gas and solvent use
- Greater openness and receptivity to discussing gas and solvent use
- Initial improvements in data collection and measurement of the issue

Medium-term goals:

- Increased confidence to identify and support users effectively
- More consistent recognition of gas and solvent use across services
- Reduction in stigma within professional practice
- More proactive, less crisis-driven responses
- Earlier identification and intervention
- Stronger data and use of evidence to inform responses

Long-term goals:

- Gas and solvent use recognised as a priority in policy and funding
- System-wide shift in attitudes towards gas and solvent users
- More coordinated and effective cross-sector support
- Reduction in prevalence and harm
- Fewer deaths linked to gas and solvent use

Case Study: Nitrous Oxide and the importance of prompt B12 treatment

Miss B is 22 years of age and started to inhale nitrous oxide when attending parties with friends at the age of 17. By the age of 19 she was inhaling nitrous oxide on a weekly basis on her own. Her mum kicked her out due to her nitrous use and she went to live with her dad. Her use increased to the point that she no longer felt in control. She stated that “Once I start to inhale I am unable to stop and can inhale over 30 large Smartwhips on my own over the course of 3 days, not stopping to eat, drink or sleep”. Her binges only came to an end when she could no longer access money to fund it or was too physically and mentally exhausted to continue.

Miss B told us that she had lost all of her friends when she chose to isolate herself and take nitrous. She had also stopped attending her university classes and had spent all of her student loan to fund her nitrous use. Miss B recently started to experience pins and needles in her hands and feet and extreme cramping in her calves. She was open with her GP about her nitrous use, but because her B12 levels came back normal, her GP said that there was no need for further medical action.

Miss B contacted her local drug service who referred her to Re-Solv. At this point, her symptoms had become progressively worse despite her now being abstinent from inhaling nitrous. Nicola advised her to return to her GP immediately and emailed over the ‘Nitrous Oxide Pathway for GPs’ for Miss B to share with her doctor. Miss B called Nicola from the GP’s office during her appointment as the GP wanted to speak directly with Nicola. The GP openly said “I don’t know anything about nitrous oxide and neither do my colleagues. We hadn’t realised the seriousness”. The GP invited other medical colleagues into her office to listen whilst Nicola talked them through the treatment pathway and what actions needed to be taken.

Miss B was put on B12 injections the very next day and an emergency MRI was booked. She attended the MRI two weeks after the referral was made. Miss B was amazed at how quickly the hospital responded and she attributed this to Nicola speaking with her GP. The B12 injections have significantly reduced the pins and needles and the cramping has stopped completely. The MRI results showed no nerve damage which Miss B was extremely relieved about.

Miss B said “Before contacting Re-Solv I felt trapped in a cycle of nitrous use. I was scared to stop and face the damage that I may have caused. With your support I felt confident to deal with it”. She says she now feels energised and focused on living her life. She has re-engaged with her friends, is attending her university lessons and has even joined a local sports team. Miss B stated “I am so relieved to have stopped using nitrous oxide before it ruined my body and my future”.

Some details in this case study have been changed to protect anonymity.

Projects & Service Delivery

Advocacy work



Re-Solv's Stephen Ream raising awareness at the British Aerosol Manufacturers' Association's Innovation Day

Re-Solv advocates for activities and policies that will help to reduce the harms caused by the intentional inhalation of gases and solvents. We have strong partnerships across government policy teams, drug misuse agencies, product manufacturers and others. It is only through concerted efforts amongst all partners that significant steps can be made.

In 2025/26 Re-Solv met with colleagues from the Home

Office to discuss issues around people using nitrous oxide especially whilst driving and the tragic deaths of young people from intentional aerosol inhalation. We also communicated with policy teams in Wales, Northern Ireland and Scotland to highlight the new mortality figures.

We have also continued our work with the British Aerosol Manufacturers' Association, attending quarterly Working Group meetings and updating members on all issues to do with gas and solvent use. The main UK aerosol manufacturers are all represented on the Working Group. We also attended BAMA's Innovation Day with an awareness stand, interacting with over 100 industry professionals.

Re-Solv also participated in discussions with Unilever on an updated warning to be added to the back of aerosol cans. Unilever found that very few adults or young people notice or understand the current *Solvent Abuse Can Kill Instantly* (SACKI) warning that is on the back of most aerosol cans. An update to the warning is clearly needed, and work towards this is ongoing. We expect to see new warning symbols on cans in 2026.

Nitrous Oxide

Re-Solv is in the final year of a three year grant from the National Lottery Community Fund for our project *Supporting communities to reduce harms from nitrous oxide and other gases*. We have delivered above the targets for all outcomes and demand for all our services, particularly around nitrous oxide continues to grow.

In 2023 the UK Government classified the use of nitrous oxide under the Misuse of Drugs Act as a Class C substance. Part of the reason for classifying nitrous oxide was to provide police with more powers to seize nitrous oxide in situations where they previously had little legal right to do so.

Following this decision broad use of nitrous oxide across the general population in England dropped. Figures from 2022/23, the year before the change in legislation, showed that 4.2% of young people in England aged 16-24 indicated that they had used nitrous oxide in the previous year. This figure dropped to 1.3% for 2024/25.

However, harms associated with nitrous oxide use have grown. Nitrous oxide continues to be easy to obtain, sold through the black market alongside other illegal drugs, or available from ‘under the counter’ in shops that had previously sold the substance. The introduction of much larger canisters (aka ‘smartwhips’) around 2021/22 also seems to have contributed significantly to the difficulties.

The number of people that we support continues to grow. Those who are using nitrous oxide tell us that it is extremely difficult to stop using, even when significant physical and mental problems develop. We support people who have been using up to 12 large canisters a day – the equivalent of over 800 balloons filled with nitrous oxide daily.

In 2025/26 we continued to work with colleagues from St Barts NHS Trust and Queen Mary University to better understand the problem, and to help disseminate a GP Pathway document to support people who are experiencing physical problems to get better treatment via their GP. The case study on page 8 shows the impact that this work has delivered.

We are currently having discussions with partners on the impact of accidents attributed to people driving while under the influence of nitrous oxide. We have established through media reports that in the UK, since 2023, at least 23 people have died in accidents where the driver had been inhaling nitrous oxide and lost control of the vehicle. Significantly 19 of these people were either passengers, pedestrians or in other vehicles.

We are also beginning to understand more about burns associated with holding nitrous oxide canisters between the thighs while inhaling. When the gas is released, the can becomes very cold. As the nitrous acts as a sedative, users are not able to feel the freezing canisters held between their thighs and hospital burns units are seeing increasing numbers of people who require surgical treatment.

“My life couldn’t be any more different than it was at our first session. I feel like life is worth living now and I am looking forward to enjoying my future”. Re-Solv Advisory Panel Member

Supporting people struggling with gas and solvent use

Re-Solv’s core work in England was funded in 2025/26 by the National Lottery Community Fund, Lloyds Bank Foundation 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 gas and 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.

There is very little support for people who are inhaling gases and solvents. Re-Solv is the only organisation that is dedicated to this very specific form of substance use. We deliver support to people who want to cease or cut down their use of gases and solvents. This can be extremely challenging as some of the main products used (aerosols, butane in cigarette lighter refills) are legal and easily accessible.

Re-Solv directly supported over 193 individuals in 2025/26, either with intensive one-to-one support or through crisis response on our helpline. This is an increase on the number of people supported in 2024/25, an indication of the increasing demand for our services.

People who use butane gas in cigarette lighter refills

People who inhale butane gas from cigarette lighter refills often live chaotic lives and have complex support needs. Chronic adult users are often older (30s/40s), having come back to (or never left) a substance that they may have experimented with in their youth. Re-Solv offers long-term, intensive support to people who generally are not engaging with substance misuse services.

Butane is still linked to the majority of deaths associated with gas and solvent inhalation. Cheap and accessible, an addiction to butane can be very difficult to break. We work across a wide range of issues impacting a person's life to make sure they are in the best position to achieve their goals regarding their butane use. For most people that is stopping use, although if someone would prefer to cut down their use we will support them to do that, encouraging them to consider abstinence as the safest path forward.

People who use Nitrous Oxide

The risk and user profile of people using nitrous oxide is significantly different than those inhaling butane gas from cigarette lighter refills. Typically chronic nitrous oxide users are younger, and though the risk of death is far lower than with butane, a wide range of serious health issues can occur, alongside the impact on mental health. We have seen increases in people experiencing neurological damage including paralysis, blood clots, sexual dysfunction and bladder issues. Although the use of nitrous oxide was made illegal by the UK government in 2023, it is still easily accessible from online suppliers, existing high street vendors and, increasingly, black market sellers of illegal substances.

In 2025/26 we have seen increases in the number of people that we support for chronic nitrous oxide use, and with those people we have seen increased use. Although the law change has reduced nitrous oxide use across the general population, deaths and harms associated with the product have increased.

People who use aerosols and other substances

Butane gas is also the propellant in aerosol products. Any butane-powered aerosol can be inhaled, although the main product of use remains deodorants/body sprays. We have seen a concerning resurgence in the last year of young people experimenting with deodorant inhalation, possibly driven by social media challenges, in addition to the adult users we support. Our preferred direct support route to young people who are inhaling deodorants is to work alongside a parent or other trusted adult or professional services. We also provide training to services to help them support the young people they are working with.

Wide impact of our work

We are very proud to provide support to people who would not otherwise receive it. Gas and solvent users often lead highly complex lives and can struggle to access help. We have supported many people to cease or cut down their gas and/or solvent use, and demand for our service continues to grow. Historically most of the people we supported were using butane gas in cigarette lighter refills or aerosols, but increasingly we are supporting people using nitrous oxide.

Even, within the substance use community gas use is sometimes seen as a very undesirable form of substance use, so gas users often suffer from stigma – within the community, through support groups and, sadly, often through self-stigma. We work hard to combat this by providing a safe and respectful space for people to work through issues, to listen when people are struggling, and to help service professionals and peer mentors to have a better understanding of gas and solvent use. All our support is trauma-informed.

People that we worked with last year registered improvements in their lives across a range of measurements: After receiving support from Re-Solv, clients improved in 'reduced or ceased inhaling' from a score of 1/10 to 9.2/10; they improved in 'Improvement in mental health or self-worth' from a score of 1.06/10 to 7.9/10; they improved in 'Better in-community support and connections' from a score of 1.4/10 to 9.3/10; and they improved in 'Well-being and confidence' from a score of 1.08/10 to 7.86/10.

Demand for our one-to-one support service increased last year to our highest ever level. Demand in 2026/27 looks like it will increase further. We are currently only just able to support this demand, and we are monitoring the situation closely. One of our primary goals is to be able to offer immediate support to people in need. We will report further on how we are managing these high levels of demand in 2027.

Helpline callers

"Thank you for the information. You have been amazing! You have given me hope!"

Helpline call, Parent of young person inhaling aerosols

Although not long-term intensive support, we see our helpline as a very important part of our wider support service. Calls include referrals and adults seeking help. Often we are contacted by distressed parents who are confused and terrified when they find out their child has been inhaling a product. We are able to reassure them that their child will be able to stop and to provide ideas on how to help them. We find that most parents are extremely

grateful to have a service to speak to in a calm and thoughtful manner, who will not judge their child and is there to offer understanding and guidance in such a difficult a moment.

Case Study: Intensive support for butane addiction

Ms S is 40 years old and has been inhaling 12-14 canisters of butane lighter gas daily for the past three years. Before this, she was working full time. However, her untreated bi-polar condition resulted in missing work and she subsequently lost her job. This was when she started to inhale lighter gas. It became a daily addiction, to the point that she was no longer eating, stopped visiting her elderly parents and socially isolated herself. Her butane gas was being delivered to her flat on a daily basis from an online retailer. This existence severely impacted her mental wellbeing to the point that she was spending 5-6 days at a time lying in bed inhaling, without seeing or speaking to anyone. She would regularly call the ambulance after bingeing on gas and feeling unwell and as a result her landlord served an eviction notice. Her depression increased to the point that she felt like life was not worth living and she took an overdose of paracetamol. Following release from hospital, she was urged by the psychiatrist to contact Re-Solv for support.

Nicola began weekly telephone support sessions with her. Nicola advised her to make a GP appointment immediately and to insist on a referral to the community mental health team so that she could receive the appropriate medication for her bi-polar and depression. Nicola also advised a daily walk round the local park, speaking to her parents at least three times a week, in person or via the telephone, and to consider a volunteering position once or twice a week, in order to give her week a sense of routine and purpose. Nicola also advised that she cancel the daily online orders of butane gas and instead walk to the shop if she felt like she really needed lighter gas.

Ms S implemented all of these suggestions. She was appropriately prescribed medication for her mental health issues alongside regular appointments with the mental health nurse, she started walking and cycling every day, and started volunteering twice a week. She continued to engage really well in the weekly support sessions with Nicola and steadily focused on reducing her butane gas use. Noticing that all the ambulance and police call outs had stopped completely, and that there was a significant improvement in Ms S's mental well-being, her landlord removed the eviction notice and informed Ms S that she could stay in her flat.

Ms S reduced her butane gas use down to 2-4 canisters per day and said that she felt like it was now time to return to work. Nicola has had a total of 17 sessions with Ms S. She has now been abstinent from butane lighter gas for five weeks. She has been meeting with the community mental health team once a month and feels stable on her medication. She was successful following her first job interview, and is now three weeks into a new role. She is continuing to volunteer in her spare time, and on Nicola's advice has started to attend SMART meetings at her local drug service in order to build up a local support network to help her to maintain her recovery. She recently said to Nicola "My life couldn't be any more different than it was at our first session. I feel like life is worth living now and I looking forward to enjoying my future".

Some details in this case study have been changed to protect anonymity.

Professional Training, Upskilling and Community Awareness

Demand for Re-Solv's gas and solvent use training continues to be high. We are the recognised expert in the UK in this area and work with all major substance use treatment agencies. Our aim is make sure that all local services feel knowledgeable and confident enough to support people who use gases and solvents.

Although in practice this is not always possible, our aim is the same equality of service delivery for people using gases and solvents to those who are using other substances. This work drives referrals to our service.

We deliver training, upskilling and information sessions in whatever way works best for the services that we support. We can deliver face-to-face training; 'live' webinars; recorded webinars; or community awareness sessions. We will adapt our training to fit into the schedules of those we are delivering to. Our aim is to ensure that the information is accessible to any professional who will benefit from our service.

In 2025/26 we delivered to a large cross-section of organisations, from drug services to prisons, care homes, NHS workers and social workers. Our training programme is a vital component in local services where the risks of inhaling butane can have such significant consequences.

Feedback for our training is excellent. Across our professional training, knowledge of solvent and gas use rose from an average of 4 out of 10 before training to 8.4 afterwards, and confidence in supporting a client who uses solvents and/or gases rose from 4.2 out of 10 before training to 8.3 afterwards.

"Thank you for coming into HMP Featherstone and providing staff and prisoners with up-to-date information around Solvents.

I personally found this group session really informative as it is often something people know little about. It has certainly helped myself to think more carefully and to not forget to ask the questions needed around this in assessments and also to note the harm this can cause. From the prisoners' perspective they were fascinated by the myths they had previously thought were correct and as many of them had either used this or know of family members that use this (including children) they were grateful for the knowledge they now believe they have." Recovery Worker, HMP Featherstone

Re-Solv Stafford Borough



Dan Gibbons delivering outreach work at Stafford College

Re-Solv has been funded to deliver substance use prevention education across Stafford Borough since 2018. In that time we have reached many thousands of young people and teachers across the Borough with evidence-based information, tying into the needs of the schools and aligning with RSHE priorities.

Re-Solv's Dan Gibbons delivers our work in Stafford Borough. Dan's sessions are very popular with the young people and the staff, and he is now seen as an integral part of local schools' RSHE delivery with repeat bookings scheduled months in advance. In 2025/26 Dan reached over 3,400 young people and over 240 adult community members. In addition to the sessions, Dan is often searched out afterwards by young people who have additional questions.

Dan is particularly skilled in speaking to young people about their problems and making them feel comfortable and listened to. Many of the schools in the Borough have expressed how helpful it is to have an outside agency delivering sensitive and complex material on substance use – an area that many classroom teachers do not feel confident to deliver.

We are pleased to continue this long-standing relationship with Stafford Borough Council and look forward to delivering this vital strand of prevention work across 2026/27 and beyond.

Prevention Sessions – Teacher Feedback

“Dan from Re-Solv delivered an impactful and engaging talk to Year 12 and Year 13 students. His session was highly informative, providing students with clear, relevant, and up-to-date information about drugs and the associated risks. What stood out most was his personable approach; he quickly built a strong rapport with students, making the content accessible and relatable.

Importantly, Dan presented the topic in a completely non-judgemental manner, creating a safe and respectful environment where students felt comfortable listening, reflecting, and asking questions. This approach ensured that the message was received thoughtfully and without stigma.

Overall, the talk was extremely well-received by students, and it made a meaningful contribution to students' understanding of the dangers of drugs and how to make informed, safe choices.” Teacher, Stafford Borough School

Re-Solv Scotland



Break-out group activity during training session in Oban with education, health and youth workers.

Re-Solv has received funding from the Scottish Government for many years to deliver prevention and training to parents, young people and services who work with young people. We are very grateful to the Scottish Government for continuing to fund this essential work.

In 2025/26 we were pleased to hire Irene Scullion and Diane Thomson to deliver our work in Scotland, both of whom are highly experienced. Irene worked for Re-Solv previously, and Diane came to Re-Solv from a background in training and advocacy around the harms related to alcohol. Irene and Diane were able to deliver all outcomes for the year, reaching over 280 professionals with training and more than 5,000 young people and 5,000 adults through resources.

Highlights of the year included delivery of a roadshow in Argyll and Bute, partnership collaborations with Fast Forward (young people's

charity) and MCR Pathways (a young person's mentoring organisation), and training delivered to many of the Alcohol and Drug services across the country.

Scotland has historically had significant problems with mortality associated with gas and solvent use, with a higher-than-expected numbers of deaths. It remains vital that prevention and training work continues to ensure that deaths associated with gases and solvents are minimised and that services have the up-to-date, factual information about how to respond to people using these substances.

"Really engaging training, trainer developed/fostered full engagement, put everyone at ease, whilst still remaining on training schedule. Total respect and much gratitude to the trainer. Timely, highly relevant and much needed - have been alongside people who engage in VS's [volatile substances] - never had training - so this was much needed, long overdue". Social worker, Scotland

Re-Solv Northamptonshire



Joy Miller during an outreach session with young people in Northamptonshire

Re-Solv is funded to deliver prevention work on vaping and gas and solvent use in schools in Northamptonshire. In 2025/26 we received funding from North Northamptonshire Council and West Northamptonshire Council. We have also received funding from the National Lottery's Awards for All programme to deliver prevention work in the community.

Re-Solv's Joy Miller delivers our prevention work across Northamptonshire. Joy is highly experienced, having delivered this work in the County for many years. Joy delivers primarily to Year Five and Year Six students, ensuring they have the skills to make good decisions before they make the move into Secondary school.

Joy also delivers to older students, including awareness sessions at Northamptonshire colleges and community events.

Joy delivered evidence-based sessions on gas and solvent use, vaping and general good decision making to over 5,200 young people across Northamptonshire in 2025/26. Joy's sessions are designed to encourage discussion in the classroom and at home. Prevention work is best when backed up with open discussions in the home with parents/carers. Joy's sessions are very popular with the young people, and the school staff appreciate having an external agency deliver work that can sometimes be daunting. Joy is already taking bookings across the rest of 2026 and into 2027.

We would again like to thank West Northamptonshire Council and North Northamptonshire Council for ensuring that the young people in their area receive the prevention education to keep them safe. We hope to continue delivering across 2026/27 and beyond.

Re-Solv's Advisory Panel

Re-Solv has an Advisory Panel of people with lived experience of gas and solvent use. The Panel is made up of people that Re-Solv is either currently supporting or has supported in the past. For example, in 2025/26 we conducted a series of interviews with people from who have lived experience of nitrous oxide use. We wanted a better understanding of how we can best support people who are experiencing problems with nitrous oxide. The interviews will help us to deliver support work as well as training others about the issues that people who use nitrous oxide are experiencing. We are very thankful to our Panel for sharing their experiences with us.

What's the most serious impact of your nitrous use?

“There was this time when I was outside getting food for home, and I was on the main road trying to cross the road. That was the first time I experienced not being able to cross the road normally. It took me so much longer, I was slower, and I could feel that something's not right. I was thinking ‘Why am I struggling? Why won't my legs move?’ I think that really hit me from that point the damage I had done. The severe numbness that I have in my hands and legs, I couldn't tell you the last time I ever felt like my feet are normal. I mean, I'm literally in agony because of it.” Re-Solv Advisory Panel Member

In 2025/26 we took part in a national research project funded by the National Institute for Health and Care Research (NIHR), working with a panel of young people to better understand their concerns around substance use in their schools and local communities. The sessions provided a really useful insight to young people's perceptions and experiences around

“...from personal experience, I got turned away because it's like my problem wasn't big enough. And it's like, well, we've got all these people that got worse problems than you. We're gonna help them. So, I definitely feel like we need to concentrate on small problems that can turn bigger and prevention. Don't wait until people reach that point where it's too late, and it's just going to take way too long to help them.” Young person, Staffordshire

substance use.



Poster campaign delivered to secondary schools in Scotland

Social Media, Resources and www.re-solv.org

www.re-solv.org received over 28,000 new users in 2025/26, the majority of which come through web searches. We are pleased to be in the first page of search results in the UK for most terms associated with gas and solvent use. Most views are for our substance information pages, providing fact-based information on the risks of the direct inhalation of these substances along with information on where to access support.

Re-Solv produced a social media plan in the year to support growing our connections through Instagram, LinkedIn and other social media sites. Young people often search for information through social media or AI rather than web browsers (Google), and it is vital that we have exposure through these media. We will continue to build our presence across these media in 2026/27.

Media reports continue to link deaths of young people to 'social media challenges' on sites like TikTok and YouTube. Although most social media companies have strong policies in place to control posts promoting the intentional inhalation of gases and solvents, some posts do appear to be getting through the restrictions. It is vital to ensure that young people have

access to fact-based information to counter the misinformation they are potentially accessing on these sites.

We distributed thousands of resources through the year across schools and communities, supporting young people and parents/carers to make informed decisions on how to stay safe around gases and solvents.

Partnership Activities

Partnership is a key element in delivering our prevention work. We continue to look for opportunities to work with other agencies to spread knowledge on gas and solvent use.

We are pleased to continue our training programmes with most of the big substance misuse providers in England and Scotland. Re-Solv's specialist knowledge is highly respected and our expert training is well received. We are taking training bookings over a year ahead.

We are also pleased to continue our partnership work with product manufacturers to reduce the harms caused by these products. In 2026/27 we will be working with the British Aerosol Manufacturers' Association to increase the awareness around aerosol safety.

The intentional inhalation of gases and solvents is a complex area of substance use and partnership working with all parties is a vital part of reducing harms and finding solutions.

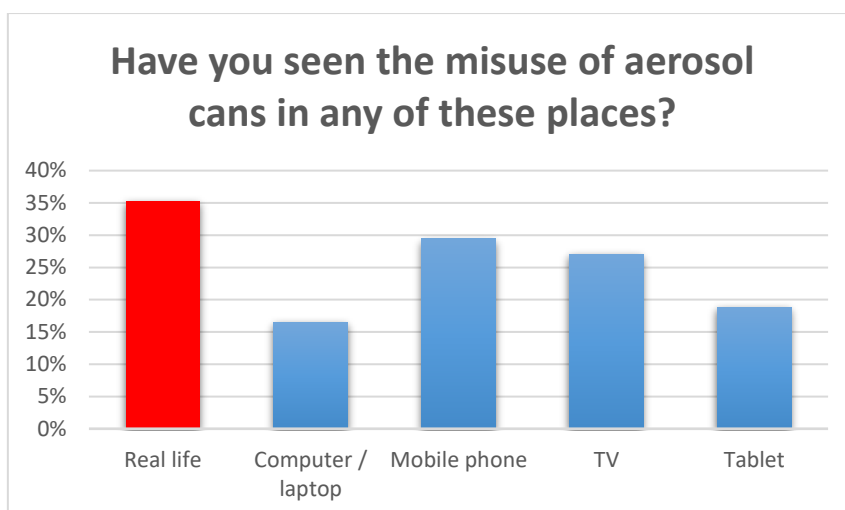
Young people and gas and solvent use

"I feel your work is very important. I have a substantive history leading adolescent drug and alcohol services and feel that solvent use is often minimised or falls off the radar."

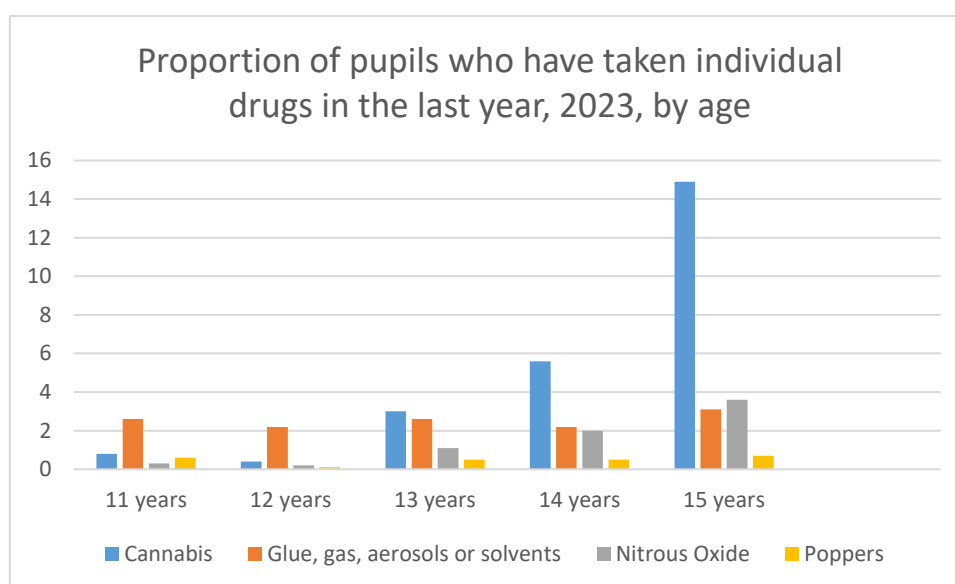
Locality Clinical Lead, Mental Health Support Team (MHST) South East

Re-Solv was extremely sad to see media reports of three deaths of young people 14-years-old and under in England in 2025. There was also a death of a 14-year-old in Ireland in this period. All of these deaths are tragic and avoidable. Re-Solv is working with the British Aerosol Manufacturers' Association in 2026 to improve the awareness information nationally available to young people, their parents/carers and educators.

Early work from this project indicates that a worrying number of young people report seeing aerosol products misused in real life, as well as across the media. Misuse in this context would also include things like turning an aerosol product into a 'flamethrower'. We need to ensure that young people are aware of the risks associated with aerosols, including fire/explosions and intentional inhalation.



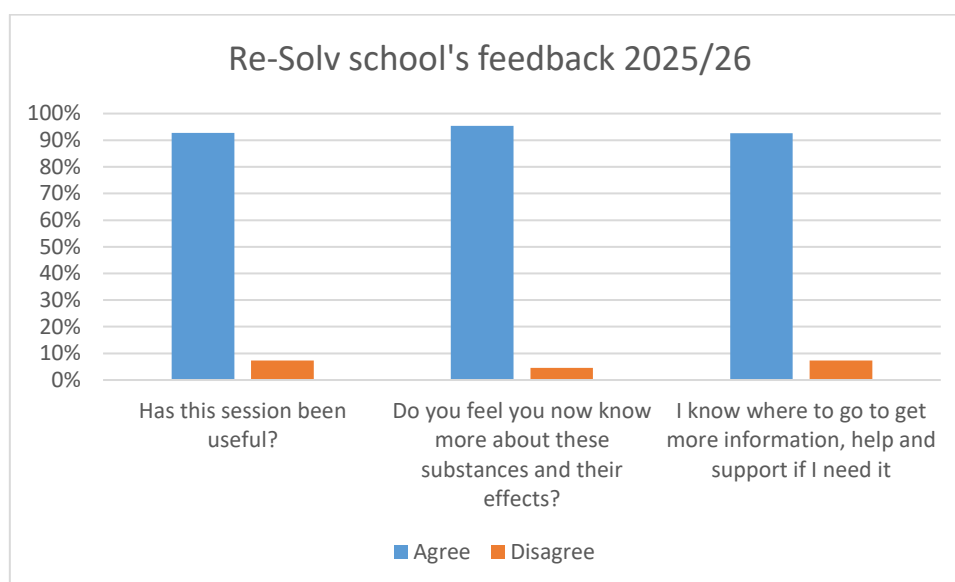
England collects statistics on the misuse of aerosols through the biennial *Smoking, drinking and drug use amongst young people in England* report. The most recent report was published in October 2024, measuring use up to 2023. The report indicated that 2.6% of young people in England between 11 and 15-years-of-age experimented with gases/solvents at least once in the previous year. Statistics for the younger age groups is higher, as shown in the chart below. Use in the 11 to 12-year-old age group continues to be higher than cannabis.



The risk of immediate death associated with the intentional inhalation of gases and solvents is unique as these substances are used the most by the younger ages. It is vital that they receive the information that will help them to make good choices.

We expect to see updated figures for young people's usage of gases and solvents in England to be published later this year. Through our professional training sessions, we have found services on the ground have reported seeing increases in young people accessing support for gas and solvent use. We will be able to report on this in more detail next year.

In 2025/26 Re-Solv delivered prevention sessions to over 8,700 young people in the areas where we receive funding to deliver these sessions, and reached at least 5,000 more through resource distributions. Young people need fact-based information delivered in a context that is safe and helpful and allows them to ask questions and have meaningful discussions with adults and their peers. It is essential that young people are equipped to make good decisions at as young an age as possible. Our sessions help them to do this.



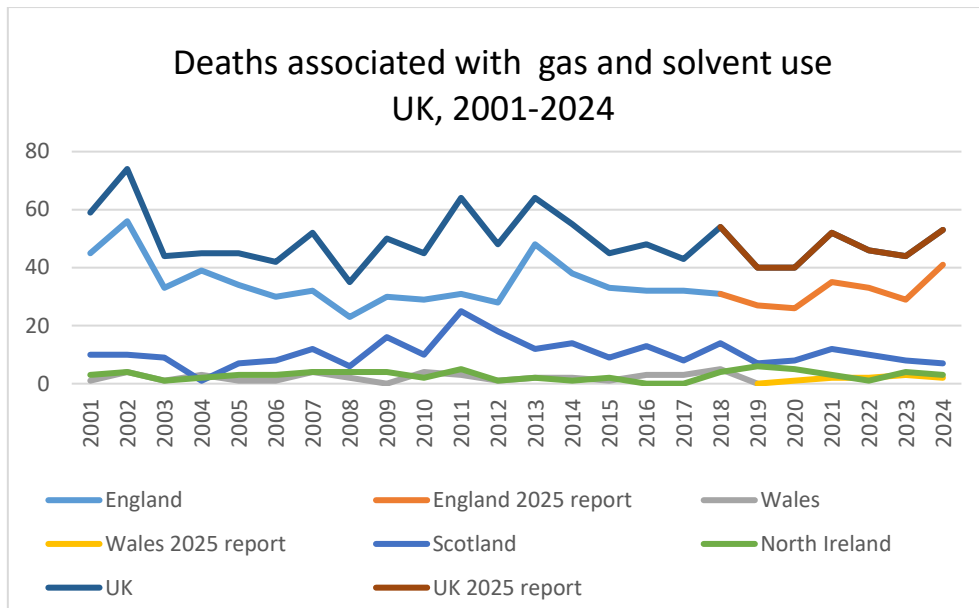
Feedback from our school sessions is excellent, with over 90% of young people reporting that they found the sessions useful and now know where to go for help should they need it.

Gas and solvent use mortality updated

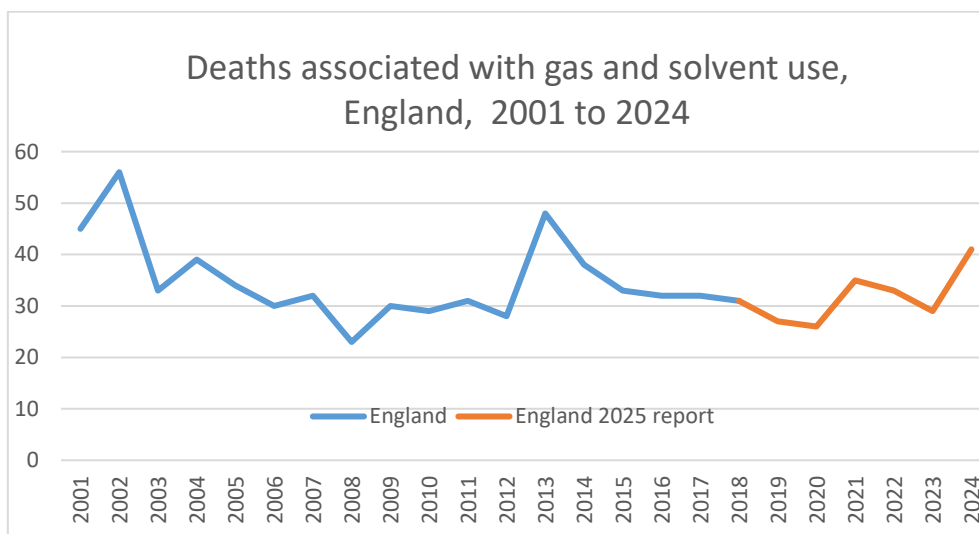
Deaths associated with the intentional inhalation of gases and solvents in the UK have been recorded publicly for many years. However, the most recent year recorded by the Office for National Statistics (ONS) for England and Wales had been 2020, and our requests for updates had been declined. In 2025 the figures were finally updated to 2024 following years of advocacy from Re-Solv. This is a major achievement and big step forward in the provision of accurate up-to-date information.

The new ONS report for England and Wales used a slightly different methodology to the previous report. Although very similar, we have differentiated these two reports in the data below.

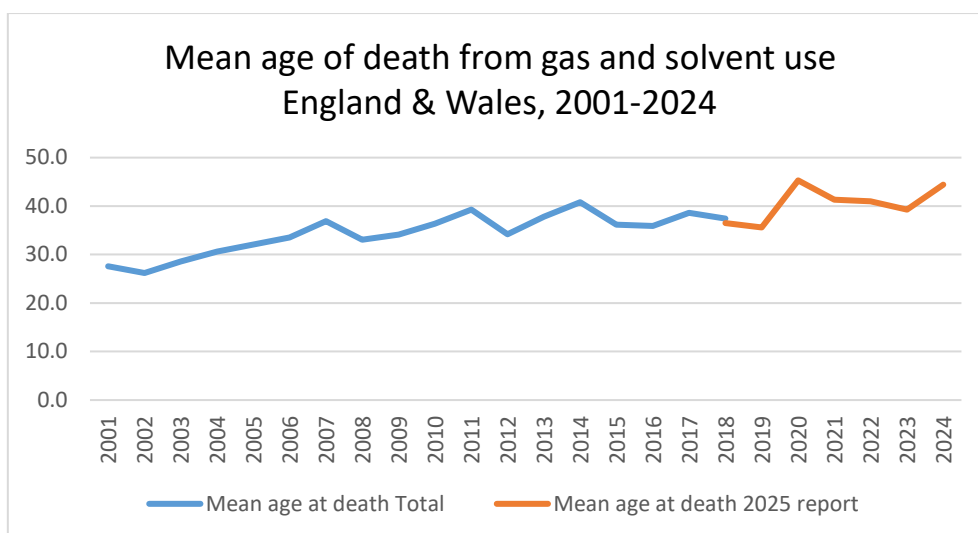
We have continued to receive figures on deaths associated with gases and solvents from National Records Scotland (NSR), as well as from the Northern Ireland Statistics and Research Agency (NISRA). Those deaths are combined here with the recent ONS report to provide an overview on the mortality associated with the intentional inhalation of gases and solvents across the UK.



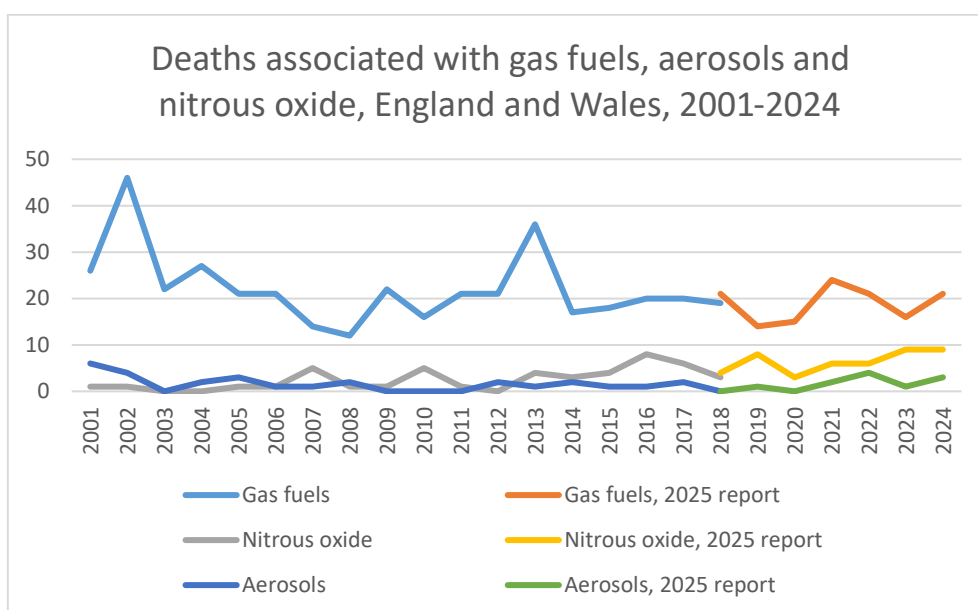
Following a period of general reductions in deaths associated with gases and solvents, 2024 saw an increase to 53 deaths from 44 deaths in 2023 and 40 deaths in 2020. This increase is attributable to England only as deaths across the other three countries went down.



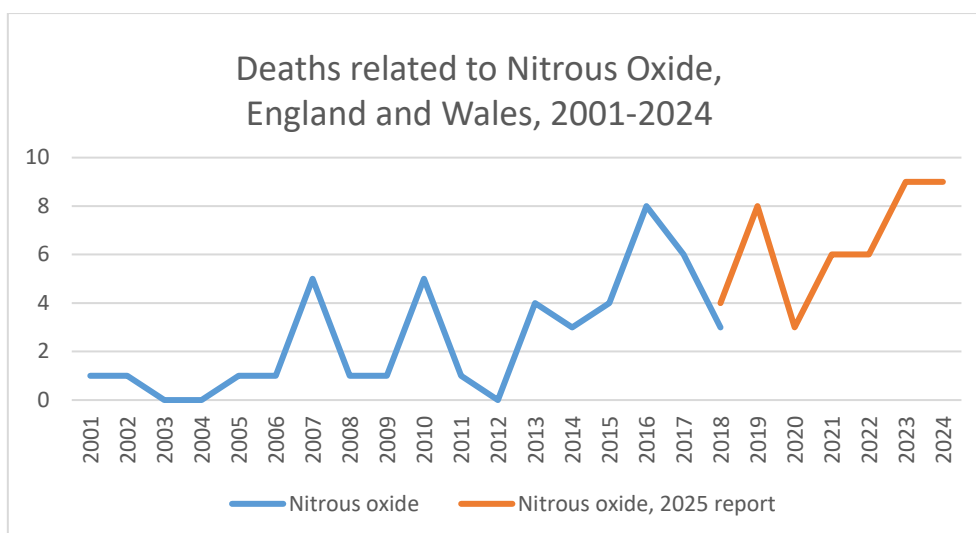
The mean age of people dying from the intentional inhalation of gases and solvents continues to increase. In 2024 the mean age in England and Wales was over 44-years-old, compared to just under 36-years-old in 2016. This age increase matches the profile of the people using butane gas that Re-Solv supports. We do not receive data on the mean age of death from NRS or NISRA.



The majority of deaths continue to be associated with gas fuels, primarily butane gas in cigarette lighter refills and aerosol products. The ONS provides a breakdown on substances associated with deaths in England and Wales. Again, NRS and NISRA do not provide this breakdown. There were 21 deaths associated with gas fuels in 2024, up from 16 in 2023.



Deaths associated with nitrous oxide continue to increase. In 2023 and 2024 there were nine deaths each year associated with nitrous oxide inhalation in England and Wales, up from three in 2020. It is worth noting that these deaths would not include deaths associated with driving accidents. As described above, we are aware of at least an additional 23 deaths associated with traffic accidents attributable to nitrous oxide inhalation since 2023 in the UK.



Sadly we are aware of at least three deaths of young people aged 14 or under in England from aerosol inhalation in 2025. These deaths may be tied to social media challenges. We are working with our partners to improve the information available to young people, parents/carers and their local communities to ensure that these preventable and tragic deaths do not happen again.

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.

In 2025/26 Re-Solv had 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 continued working through the Charity Governance Code, and in 2025/26 completed the section on 'Leadership'. The Board has now completed sections on 'Equality, Diversity and Inclusion', 'Decision making, risk and control' and 'Board effectiveness'. We plan to complete further sections in 2026/27.

Staff

Re-Solv's chief executive is its Director, who reports to the Trustees and manages other Re-Solv staff (six in 2025/26). During the 2025/26 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 three 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 2025/26 including: The British Aerosol Manufacturers' Association, The Corra Foundation, Garfield Weston, Lloyds Bank Foundation, The National Lottery Community Fund, The National Lottery Awards for All England, North Northamptonshire Council, The Scottish Government, Stafford Borough Council, The Staffordshire Council of Voluntary Youth Services, 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 annually. 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. This leaves Re-Solv with £113,389 in free reserves. 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 4/9/26

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 2026.

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 , 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: 04/09/2026

Re-Solv Charity

Statement of Financial Activities for the Year Ended 28 February 2026 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2026 £
Income and Endowments from:				
Donations and legacies	3	19,170	-	19,170
Charitable activities	4	53,789	183,611	237,400
Other trading activities	5	1,773	-	1,773
Investment income	6	7,858	-	7,858
Total income		<u>82,590</u>	<u>183,611</u>	<u>266,201</u>
Expenditure on:				
Charitable activities	7	<u>(74,645)</u>	<u>(184,972)</u>	<u>(259,617)</u>
Total expenditure		<u>(74,645)</u>	<u>(184,972)</u>	<u>(259,617)</u>
Net income/(expenditure)		7,945	(1,361)	6,584
Transfers between funds		<u>3,855</u>	<u>(3,855)</u>	-
Net movement in funds		11,800	(5,216)	6,584
Reconciliation of funds				
Total funds brought forward		<u>166,590</u>	<u>4,919</u>	<u>171,509</u>
Total funds carried forward	15	<u><u>178,390</u></u>	<u><u>(297)</u></u>	<u><u>178,093</u></u>

Re-Solv Charity

Statement of Financial Activities for the Year Ended 28 February 2026 (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><u>166,590</u></u>	<u><u>4,919</u></u>	<u><u>171,509</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2025 is shown in note 15.

Re-Solv Charity

(Registration number: 01859082) Balance Sheet as at 28 February 2026

	Note	2026 £	2025 £
Current assets			
Debtors	12	25,472	534
Cash at bank and in hand	13	<u>264,478</u>	<u>294,389</u>
		289,950	294,923
Creditors: Amounts falling due within one year	14	<u>(111,857)</u>	<u>(123,414)</u>
Net assets		<u>178,093</u>	<u>171,509</u>
Funds of the charity:			
Restricted income funds			
Restricted funds		(297)	4,919
Unrestricted income funds			
Unrestricted funds		<u>178,390</u>	<u>166,590</u>
Total funds	15	<u>178,093</u>	<u>171,509</u>

For the financial year ending 28 February 2026 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 42 were approved by the trustees, and authorised for issue on 4/9/26 and signed on their behalf by:

.....
Michael Spellman
Chairman



Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

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 2026

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 2026

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 2026

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 £	Total 2026 £
Donations and legacies;			
Donations from companies, trusts and similar proceeds		15,000	15,000
Grants, including capital grants;			
Grants from other charities		2,083	2,083
Other income from donations and legacies		2,087	2,087
		<u>19,170</u>	<u>19,170</u>
	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
	<u>10,421</u>	<u>2,772</u>	<u>13,193</u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

4 Income from charitable activities

	Unrestricted funds		Restricted funds	Total
	Designated	General	funds	2026
	£	£	£	£
Training & lecture fees	-	3,910	-	3,910
Grants	23,879	26,000	183,611	233,490
	<u>23,879</u>	<u>29,910</u>	<u>183,611</u>	<u>237,400</u>
	Unrestricted funds		Restricted funds	Total
	Designated	General	funds	2025
	£	£	£	£
Training & lecture fees	-	150	-	150
Grants	8,117	36,999	191,121	236,237
Other donations	-	170	-	170
	<u>8,117</u>	<u>37,319</u>	<u>191,121</u>	<u>236,557</u>

5 Income from other trading activities

	Unrestricted funds	Total
	General	2026
	£	£
Trading income;		
Other trading income	3	3
Membership subscriptions	<u>1,770</u>	<u>1,770</u>
	<u>1,773</u>	<u>1,773</u>
	Unrestricted funds	Total
	General	2025
	£	£
Trading income;		
Other trading income	4,725	4,725
Local fundraising and street collection income	40	40
Membership subscriptions	<u>450</u>	<u>450</u>
	<u>5,215</u>	<u>5,215</u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

6 Investment income

	Unrestricted funds General £	Total 2026 £
Other income from current asset investments	7,858	7,858
	<u>7,858</u>	<u>7,858</u>
	Unrestricted funds General £	Total 2025 £
Other income from current asset investments	277	277
	<u>277</u>	<u>277</u>

7 Expenditure on charitable activities

	Activity undertaken directly £	Grant funding of activity £	Activity support costs £	2026 £
Education, training & research	34,182	63,907	23,348	121,437
Raising awareness	26,662	49,848	22,432	98,942
Fundraising costs	14,611	-	720	15,331
Governance costs	-	-	2,327	2,327
Regulatory	7,520	14,060	-	21,580
	<u>82,975</u>	<u>127,815</u>	<u>48,827</u>	<u>259,617</u>
	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
	<u>59,495</u>	<u>131,334</u>	<u>58,243</u>	<u>249,072</u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

8 Analysis of governance and support costs

Support costs allocated to raising funds

	Finance costs	Administration costs	Total 2026
	£	£	£
Education, training & research	6,054	17,294	23,348
Raising awareness	5,817	16,615	22,432
Fundraising costs	343	377	720
Governance costs	2,327	-	2,327
	<u>14,541</u>	<u>34,286</u>	<u>48,827</u>
	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>

Governance costs

	Unrestricted funds General	Restricted funds	Total 2026
	£	£	£
Independent examiner fees			
Examination of the financial statements	519	331	850
Trustees remuneration and expenses	658	-	658
Other governance costs	819	-	819
	<u>1,996</u>	<u>331</u>	<u>2,327</u>
	Unrestricted funds General	Restricted funds	Total 2025
	£	£	£
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>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

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:

	2026 £	2025 £
Staff costs during the year were:		
Wages and salaries	203,266	190,406
Social security costs	14,692	13,745
Pension costs	11,135	11,425
	<u>229,093</u>	<u>215,576</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:

	2026 No	2025 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 £60,873 (2025 - £54,837).

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 2026

12 Debtors

	2026 £	2025 £
Trade debtors	25,000	53
Prepayments	472	481
	<u>25,472</u>	<u>534</u>

13 Cash and cash equivalents

	2026 £	2025 £
Cash on hand	4	4
Cash at bank	121,869	159,385
Short-term deposits	142,605	135,000
	<u>264,478</u>	<u>294,389</u>

14 Creditors: amounts falling due within one year

	2026 £	2025 £
Trade creditors	1,591	543
Other taxation and social security	5,355	4,282
Pension scheme creditor	1,970	-
Accruals	1,916	1,721
Deferred income	101,025	116,868
	<u>111,857</u>	<u>123,414</u>
	2026 £	2025 £
Deferred income at 1 March 2025	(116,868)	(82,032)
Resources deferred in the period	(101,025)	(116,868)
Amounts released from previous periods	116,868	82,032
Deferred income at year end	<u>(101,025)</u>	<u>(116,868)</u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

15 Funds

	Balance at 1 March 2025 £	Incoming resources £	Resources expended £	Transfers £	Balance at 28 February 2026 £
Unrestricted funds					
<i>General</i>					
General Fund	106,155	58,711	(53,873)	3,855	114,848
<i>Designated</i>					
Northamptonshire Prevention Project	(4,565)	23,879	(20,773)	-	(1,459)
Contingency Costs	65,000	-	-	-	65,000
	<u>60,435</u>	<u>23,879</u>	<u>(20,773)</u>	<u>-</u>	<u>63,541</u>
Total unrestricted funds	<u>166,590</u>	<u>82,590</u>	<u>(74,646)</u>	<u>3,855</u>	<u>178,389</u>
Restricted funds					
Scotland: (Core)	998	50,400	(50,818)	-	580
SBC Prevention Project	504	8,000	(8,496)	-	8
Lloyds Bank Foundation	4	18,747	(18,747)	-	4
National Lottery Community Fund	3,413	106,464	(106,911)	(3,855)	(889)
Total restricted funds	<u>4,919</u>	<u>183,611</u>	<u>(184,972)</u>	<u>(3,855)</u>	<u>(297)</u>
Total funds	<u>171,509</u>	<u>266,201</u>	<u>(259,618)</u>	<u>-</u>	<u>178,092</u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

	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				
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
Total restricted funds	<u>(374)</u>	<u>193,893</u>	<u>(188,600)</u>	<u>4,919</u>
Total funds	<u><u>165,339</u></u>	<u><u>255,242</u></u>	<u><u>(249,072)</u></u>	<u><u>171,509</u></u>

Re-Solv Charity

Notes to the Financial Statements for the Year Ended 28 February 2026

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 received funding from The Tudor Trust, The Henry Smith Foundation and Garfield Weston Foundation to deliver our Community for Recovery project. This project delivered support, training and wider prevention work for people across England who struggle with gas and 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 2026

16 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 28 February 2026
	General	Designated		
	£	£	£	£
Current assets	125,681	63,541	100,728	289,950
Current liabilities	(10,832)	-	(101,025)	(111,857)
Total net assets	<u>114,849</u>	<u>63,541</u>	<u>(297)</u>	<u>178,093</u>

	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>

17 Related party transactions

There were no related party transactions in the year.