

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended
31 March 2026
for
Remake Scotland**

Remake Scotland

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Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Remake is an environmental charity with social impact focused on promoting sustainable living within our community. We believe in doing things differently to bring the change that is urgently needed to help tackle the climate emergency! We believe that change starts with people and that people's everyday habits and choices are key to bringing the consumer change that is needed.

Our charity's purposes as set out in the objects contained in the charity's Articles of Association are:

1. The advancement of environmental protection and improvement for public benefit.
2. The advancement of education of the public about all aspects of waste generation, waste management, repair, reuse and recycling.
3. The advancement of education and opportunities through the promotion of reuse and repair

We support our community to make simple, high impact behaviour changes which help to improve their carbon impact. We believe that living in a sustainable way should be accessible to everyone and we embed access, affordability and equal opportunities across our services. We want anyone in our community, regardless of their background, to be able to come to Remake and feel welcomed, valued and included!

Our environmental impact this year

- Weight of goods kept in a circular economy 44,190 KG
- Customers shopping sustainably 18,349
- Number of community repairs 218 items
- Pounds of plastic-free shopping £53,445
- Co2e pollution prevented by our hub 4,260 KG
- Tool library loans 2,053

OUR VISION & MISSION

Our mission is to promote a circular economy and inspire environmentally sustainable living in our community. Our vision is for environmentally sustainable living to be accessible to everyone in our community and embedded in people's everyday habits and choices.

Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

ACHIEVEMENT AND PERFORMANCE **Charitable activities**

REUSE HUB

Our Reuse Hub is Remake's longest standing project. It helps our community to transition to a circular economy by keeping pre-loved items out of landfill. It is a treasure trove of the unusual and unexpected and the perfect place to pick up a bargain! Since 2015, our Reuse Hub has diverted 589 ton's from landfill. That's equivalent to the annual household waste of 500 UK households!

This project is about embedding sustainable consumption approaches within our community; making it easy for people to access second-hand items and to donate items that they no-longer need and fundamentally changing the way that people think about consumption. Whether that is driven by price or concern for the planet it all makes a tangible difference!

BIKE REUSE & REPAIR

In December 2025, we made the decision to pass the delivery of our bike reuse project onto our partners Cycle Crieff. Lawrence and his volunteer team at Cycle Crieff have been vital to this project from the outset and have supported us with repairs and servicing of our bikes and supported us at our bike sales.

Cycle Crieff have the passion, skills and drive to take the project forward to deliver greater community impact and help to increase active travel within Streathearn, so it felt right for us to pass this project across to them to lead directly.

Our huge thanks go to our partners, Cycle Crieff, Bikes for Africa and Perth & Kinross Council for helping us to make the bike project a community success that will continue to benefit people for many years to come!

Since 2021, our Bike Reuse Project has saved over 3250 bikes from landfill!

REPAIR HUB

Our monthly Repair Hub counters throw-away culture by enabling our community to access affordable, donation based repairs for clothing and household items. We say that if you can carry it in then we can have a go at fixing it!

Repairs are undertaken by our wonderful team of volunteer repairers, so while we'll do our utmost, we can't promise we'll be able to fix everything! This is a donation-based service as we want to support our community to make repair rather than replacement their first choice! We are currently exploring opportunities to grow our Repair Hub and make this a service which is more regularly available for our community - watch this space!

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Report of the Trustees for the Year Ended 31 March 2026

MENDING CIRCLE

This year we introduced a new mending circle service to support our community to undertake garment repairs. This project focused on combating the fast fashion industry which is responsible for 10% of global green-house gas emissions.

Annually, the Fast Fashion Industry creates 3.9 billion tons of CO2e pollution & 92 million tonnes of textile waste!

Garment repairs are daunting without a little bit of guidance, so we introduced a weekly session where our community can drop-in for some tailored advice, practical support or a bit of mending motivation! From darning socks or taking up a hem - we meet people with mending that matters to them. It's fun, its flexible, it's building skills for a sustainable future!

COMMUNITY TOOL LIBRARY

Our community tool library is a donation based community service. It supports people to live more sustainably by borrowing tools and equipment rather than always buying new and offers affordable access to top of the range equipment. It is primarily run by two of our wonderful volunteers, John & George and we couldn't do it without them!

While we have an amazing range of high-quality hand and power tools available, the tool library also has loads of other items to offer!

- Camping equipment: including tents, chairs, and stoves
- Event equipment: marquees, gazebos, tables, and bunting
- Party pack: bouncy castle, party games, and play parachute
- Car equipment: loading ramps, car jacks, and snow chains
- Crafting & stationery: badge makers, embossers & label makers
- Cleaning equipment: carpet cleaners and pressure washers

Impact this year

Estimated community saving* = £90,000 +

Record number of loans = 2,053 (27% increase)

Record number of members = 563 people

COMMUNITY ENGAGEMENT

We are always looking for opportunities to take our sustainability message to more people within our community, and we do this in many ways. Our engagement programme is designed to be fun, inclusive and creative - no dull power point presentation here!

Our highlights this year included:

- A master class project with Comrie Primary School exploring sewing skills
- Random Act of Kindness heart making with Richmond House & LOGOS
- A community apple picking project working with Comrie Orchard, Crieff Primary School, Crieff High School Home Economics Department and their Learning Support Department to prevent fruit being wasted.
- A film screening for young people of 'Future Councils' in partnership with Strathearn Arts, LOGOS, Reverb and Crieff High School.

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Report of the Trustees for the Year Ended 31 March 2026

FOOD FOR GOOD PROJECT

With a heavy heart we have made the difficult decision to discontinue our Food for Good project from May 2026. Despite the amazing efforts of our staff and volunteer team and our many loyal customers, sadly rising costs on the High Street, a challenging funding landscape and lack of custom meant that it was no longer financially viable for us to keep the project going.

We first introduced this project in 2022 in our Reuse Hub and relocated it to Crieff High Street in September 2024. We are so grateful to have had this additional opportunity to promote waste free living in our own community for so long. It was such a privilege to support our local producers and to be a part of the Crieff High Street alongside other wonderful local shops. Thank you to all who have supported us so well over the years!

The good news is that there are great alternatives locally that offer sustainable and refill products: J.L. Gill's, Farmton Farm Honesty Hut, Comrie Croft, Studio 52, Comrie Deli & Weigh Ahead among others who will welcome you with a great selection of goodies!

Project Impact

During our 18 months on Crieff High Street we:

- Supported 10 amazing volunteers
- Supported over 9,000 happy customers
- Offered our community over 6 tonnes of refills
- Generated over £8,000 for Strathearn Suppliers

CLIMATE CONNECT

This year we were excited to have the opportunity to lead the Climate Connect Zero-Waste Network. Climate Connect is the Scottish Government funded Climate Action Hub for Perth and Kinross.

The zero-waste network comprises 82 local organisations/groups delivering reuse, repair, refill and sharing services. Our work is to bring these groups together to minimise duplication, support learning, enable meaningful partnerships and demonstrate collective impact.

CLIMATE CAFES

Climate Cafes are a global movement to encourage informal climate literacy and community action. They started in Dunkeld and are now in every continent! In Crieff, we run two of them.

This year we:

- Delivered 10 monthly Climate Cafes which benefited 198 participants.
- Delivered 37 weekly Climate Cafes in partnership with Crieff High School which benefitted 307 participants with many having sustained engagement.
- Partnered with 10 sector experts to lead these sessions.
- 78% of attendees will make consumer changes because of what they learned.
- Topics included: e-waste, home growing, citizen scientist, food waste & natural fibres.

Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

LOCAL MAKER TALKS

To further support the mindset shift within our community to sustainable consumption we also ran a series of 10 Local Maker Talks this year. These included:

- A talk by Jim Farlie on the Farmers Market model he helped to introduce into Scotland
- A Foraging walk with Carys Hughes from Nature Connect.
- A film screening of Six Inches of Soil as part of the Open Gate Festival.
- Talks with two local WRI groups on the impact and purpose of Food for Good.
- A talk by Crieff Connexions on their Food Growing Project
- A talk by Cook and Connect on their community project in Crieff supporting elderly gentlemen to learn cookery skills
- A talk by Mena-Pause on nutrition to support with the menopause.
- Through these events 209 participants increased their knowledge awareness of local makers and were better informed to make sustainable consumption choices.

REPAIR FESTS

One of our major project this year was the introduction of 5 repair festivals in Dunkeld, Crieff, Kinross, Blairgowrie and Perth. We supported these groups to apply for funding to deliver their Repair Fest and supported with promotion of the events and enabling groups to share volunteers and resources.

We were delighted that the Dunkeld Repair Fest was opened by the First Minister, John Swinney who highlighted the important part that repair has to play within a circular economy.

The Repair Fests all ran slightly differently with some focusing exclusively on textile repairs and others covering wider repairs across bikes, woodwork, electricals and clothing. Along with the items repairs themselves many of them also provided specialised workshops covering detailed repairs and maintenance skills including tool sharpening, open source operating systems to avoid laptop waste and creative mending for textiles. These projects were very successful, and we hope to further develop these in the coming year.

OUR SHARED TEXTILE WORLD

Funding from The National Lottery enabled us to introduce this one-year project to help our community better understand textiles, their environmental impact, and how simple actions like repairing and reusing can reduce waste. We believe passionately that this knowledge is vital to tackling the climate emergency and that textile repair skills will be vital to Scotland's rural circular-economy.

Over the course of the project we:

- Supported 779 participants to increase their textile knowledge and practical textile skills
- Delivered 57 events to 22 community groups.

Our events took place in a mix of settings including our workshop space, primary schools, care homes, community groups and local festivals. Each session combined practical, hands-on activity with informal learning and discussion. All sessions were designed to meet people where they were, regardless of age, pre-existing knowledge or textile experience. At its core, the project focused on being fun, creative and hands-on because we know that is how people learn best!

Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

SKILLS AND TRAINING

Another key focus this year was to support the Zero-Waste Network to grow and develop. We consulted our network members on the types of training that would benefit these and worked closely with our Network Body, Circular Communities Scotland, to help meet these needs. We delivered three specialised training sessions for the Network covering:

- Right to Repair Legislation - in partnership with CCS we delivered an online training session to equip our network members with a clear understanding of existing right to repair legislation, the key changes that are being called for to support a transition to a circular-economy and ways that they can contribute their voices to this.
- Electrical Repair Safety - in partnership with CCS we delivered an in-person event 10 12 people focused on building systems to ensure that electrical repairs are being completed to meet safety standards and supporting groups to implement systems to ensure that record keeping for safety checks is in place.
- Sewing machine repairs & servicing - In partnership with the charity Stitch the Gap we delivered an in-person sewing machine maintenance and servicing course to 25 people

COMMUNITY VOLUNTEERS

Volunteers are integral to Remake and are involved in all of the community projects we deliver. Our organisational governance is also supported by a voluntary Board of Trustees who meet bi-monthly.

We place enormous value in the diverse skills and experience that our volunteers bring and welcome the perspectives and knowledge they can share with us. While we recognise the skills that volunteers bring, we also aim to add value to their volunteering experience by providing training and development opportunities. We are always looking for new volunteers to join us and strive to offer a flexible, supportive and social volunteering environment that promotes skills sharing and peer learning. We welcome volunteers from all backgrounds and are able to offer volunteering opportunities to those over the age of 14. We work closely with Logos Youth Project to support Duke of Edinburgh volunteer placements in Crieff.

As well as helping to support a circular-economy in Strathearn our volunteers also benefit from increased social connections and friendships. This year we ran two volunteer connection events; a Beats & Bowls summer event to celebrate Volunteer Week and a Christmas Ceilidh. Both were brilliant fun!

This year:

- 69 volunteers were supported
- They contributed an amazing 5,218 hours to our projects!
- Volunteers ranged in age from 14-87
- We supported 8 DofE volunteers
- 4 of our Volunteers contributed to the 100 Storied Project led by Climate Connect to share the impact that volunteering has for them.

Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

CLASSES AND WORKSHOP

We have a long history of offering reuse and repair classes to our community. We believe that these skills are vital in helping people to repair rather than replace and to think differently about consumption. Once you have made a pair of trousers from scratch you will certainly think very differently about the billions produced each year! These projects also support life-long learning, social connection, active aging and heritage skills protection.

This year we delivered:

- Our on-going twice weekly sewing skills classes run by our amazing volunteer, Christine.
- 6 quilting classes (6-8 week blocks), beginner, intermediate & advanced
- A 6 week summer holiday programme which included a junk club and a stitch club
- Willow weaving workshops and tassel making with amazing local artist, June McEwan
- Get to know your sewing machine classes, book binding classes & applique classes

SECTOR ADVOCACY

Two significant Scottish Government policy consultations took place this year which directly impact our sector; The Climate Change Plan and Circular- Economy Strategy. Through 10 in person events 664 contributions were made on these policies for the consultation. These contributions were directly shared with First Minister, John Swinney, at a sit down meeting to highlight key gaps where our sector is not adequately understood, supported or recognised.

We also attended a Parliamentary Repair Café in Westminster to encourage MPs to sign the Repair & Reuse Declaration which calls for significant improvements to right to repair legislation. 13 Scottish MPs have now signed the declaration including our own MP, Pete Wishart, who attended the event.

Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

FUTURE PLANS

As always, we have plenty of plans for the year ahead - we are never ones to rest on our laurels! Our key focus areas for the coming year are:

Celebrating our 15 Year Anniversary!!!

We turn 15 years old in May 2026 and are planning a year of events to help to celebrate our long-term impact in the community as well as looking forward to the next 15 years!

Climate Connect

We are pleased to be continuing as Zero-Waste lead for Climate Connect and are working on our programme for 2026/27.

Relocation Planning

As many in our community will know, ownership of our Reuse Hub changed this year after 15 years. Klondyke, the new owners have been supportive but have made clear that their long-term plans for the site would not retain space for Remake. As such, our time at Muthill Road is now limited and we are therefore urgently exploring relocation options. We have been preparing for service expansion for a number of years, however this change has taken this from optional to essential. Support from our community will play a vital part in this process, so please do watch this space for updates on community surveys, crowdfunding campaigns and partnership opportunities!

FUNDERS & OTHER PARTNERS

As well as our community support, we are also hugely grateful to our grant funders. We recognise that this is a challenging time for these groups too and we certainly wouldn't relish the job of having to pick between so many amazing projects which ones receive funding support!

This year we received funding from:

The National Lottery Community Fund
The National Lottery Awards for All
The Gannochy Trust
Garfield Weston
The Southall Trust
SSE Sustainable Development Fund
Perth & Kinross Council
The Scottish Government - Climate Action Hubs

Despite running with a significant deficit for much of the year, a last-minute funding uplift meant that we have been able to finish the year by adding £19,575 to our reserves.

**Remake Scotland
Report of the Trustees
for the Year Ended 31 March 2026**

COMMUNITY PARTNERS

Community is one of our key values in Remake and we believe strongly that partnerships with other organisations, groups and charities is essential in maximising our impact. We strive to foster open and transparent relationships with both local community partners and with wider sector partners. Thank you to you all for your continuing partnership and support as we collectively strive to support a Just Transition to net-zero in Scotland!

Our partners include:

LOGOS Youth Project
Kids Week in Crieff
Strathearn Community Library
Crieff Community Trust
Cycle Crieff CIC
Richmond House
Strathearn Arts
Aquilla Wildlife

OUR DONORS & SUPPORTERS

With the on-going cost of living crisis, the support of our community donors (both item and financial) remains vital to funding Remake's day-to-day operations.

Like many small charities we have seen operational costs continue to rise this year with income struggling to keep pace as people's purses feel the pinch.

We are enormously grateful to our community for the amazing item donations they offer us - without this source of income we could not keep our other community services going and support our community in the many extraordinary ways that we do!

By donating to us, you are supporting: During our 18 months on Crieff High Street we:
Supported 10 amazing volunteers

- the continued running of our Tool Library,
- the ability for our community to access affordable repairs,
- bringing creative climate learning into schools
- ensuring that vulnerable and isolated members of our community are welcomed, valued and included!

While we receive our item donations free, we have high operating costs like any other business. We strive to be fair and ethical employers, ensuring that we offer our team of 14 staff members the Real Living Wage as well as offering them a comfortable working space - heating our Reuse Hub is no mean feat!

Due to increasing costs, we have had to make some difficult decisions this year about our projects, recognising that in the challenging grant funding landscape we unfortunately need to prioritise projects which support financial resilience

Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

FINANCIAL REVIEW

Financial review and reserves policy

The charity is financially secure as at 31 March 2026. Unrestricted Incoming resources during the year were increased from the previous year's level in accordance with the charity's long term aims. Total funds to carry forward as at 31 March 2026 were £416,052 of which £349,336 are unrestricted. Of the £349,336 unrestricted funds, £167,336 will be designated for the future expansion and relocation of Remake.

Remake Scotland has established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the charity should support 6 months of expenditure. The reserves are needed to meet the working capital requirements of the charity and the Remake Scotland Board of Trustees and Directors are confident that at this level they would be able to continue the current activities of the charity in the event of a significant drop in funding. The reserves should be built up from the unrestricted (earned) income. The level of reserves should be calculated and monitored every 6 months by the Treasurer and Book-keeper. This policy will be reviewed yearly and whenever there are significant changes in staff hours or numbers. If difficulties were to arise then, it has been calculated that reserves of a minimum £182,000 would be needed to continue running for at least 6 months. The current unrestricted reserves significantly exceed the minimum requirement.

The board is of the opinion that there are sufficient funds available to enable the principal objects of the charity to continue to be met. However, in keeping with good financial stewardship practice, this matter will require to be kept under review.

Funds in deficit

There were no funds in deficit as at 31 March 2026.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Remake was set up as a social enterprise in 2011 by Fiona & Daniel Gilbert, became a Company Limited by Guarantee on 4 May 2011 and became a registered charity on 8 August 2013. Remake is governed by its Articles of Association which were agreed on 5 June 2013.

Recruitment and appointment of new trustees

Remake has an open Trustee recruitment policy with candidates sought from a wide spread of our local community. All Trustees go through governance training and Remake run a Skills Audit on a regular basis. A recruitment campaign normally takes place every quarter and, as long as there are openings on the board, vacancies will be continually advertised. Board vacancies are publicly advertised in the local press, online and through direct emailing. Recruitment to the Board is governed by the Remake Scotland Trustee & Director Recruitment policy with existing members making the decision to appoint. The Remake Scotland Board of Trustees currently meets every second month. The minimum commitment expected is three years with the option of retirement at the annual AGM. Remake requests a 3 month transition period for any exiting Trustees and longer for any Trustee holding office (Chair, Treasurer, Company Secretary).

Remake Scotland

**Report of the Trustees
for the Year Ended 31 March 2026**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC398779 (Scotland)

Registered Charity number
SC044180

Registered office
Unit 2
Crieff Visitor Centre
Muthill Road
Crieff
Perthshire
PH7 3HU

Trustees

S Grandfield
K Taylor (resigned 28 May 2025)
D Inglis
E Flett
D Grandfield
I Hannah
C Flower
S Pryor (appointed 19 March 2026)

Independent examiner
Nicholas Cunningham ACCA
Kelly Accounting Limited
Chartered Accountants
42 Comrie Street
Crieff
Perthshire
PH7 4AX

Remake Scotland

Report of the Trustees for the Year Ended 31 March 2026

Statement of Trustees' Responsibilities

Law applicable to charities in Scotland requires the trustees to prepare an annual report and accounts for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. The trustees are responsible for preparing the annual report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice (UK GAAP).

In preparing those accounts, giving a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the accounts;
- prepare the accounts on a going concern basis unless it is inappropriate to presume the charity will continue in operation.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and which enable it to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 2 June 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'D Inglis', written over a horizontal line.

D Inglis -Trustee

Independent Examiner's Report to the Trustees of Remake Scotland

I report on the accounts for the year ended 31 March 2026 set out on pages 12 to 25.

Respective responsibilities of trustees and examiner

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

Basis of the independent examiner's report

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

Independent examiner's statement

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

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

have not been met; or

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



Nicholas Cunningham ACCA
Kelly Accounting Limited
Chartered Accountants
42 Comrie Street
Crieff
Perthshire
PH7 4AX

Remake Scotland

Statement of Financial Activities for the Year Ended 31 March 2026

		Unrestricted funds	Restricted funds	31.3.26 Total funds	31.3.25 Total funds
	Notes	£	£	£	£
INCOME					
<i>Income from charitable activities</i>					
Operation of Reuse Hub and associated activities	2	271,717	173,120	444,837	430,347
Total		271,717	173,120	444,837	430,347
EXPENDITURE					
<i>Expenditure on charitable activities</i>					
Operation of Reuse Hub and associated activities	3	292,059	133,203	425,262	357,175
Total		292,059	133,203	425,262	357,175
NET INCOME		- 20,342	39,917	19,575	73,172
RECONCILIATION OF FUNDS					
TOTAL FUNDS BROUGHT FORWARD		369,678	26,799	396,477	323,306
TOTAL FUNDS CARRIED FORWARD		349,336	66,716	416,052	396,477

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

A breakdown of the comparative figures by fund type are included in note 7.

Remake Scotland

Balance Sheet At 31 March 2026

	Notes	31.3.26 Total funds £	31.3.25 Total funds £
FIXED ASSETS			
Tangible assets	8	8,884	8,476
CURRENT ASSETS			
Stock		9,598	9,329
Debtors	9	9,798	55,430
Cash at bank and in hand		397,993	336,599
		417,389	401,358
CREDITORS			
Amounts falling due within one year	10	10,221	13,357
NET CURRENT ASSETS		407,168	388,001
TOTAL ASSETS LESS CURRENT LIABILITIES		416,052	396,477
NET ASSETS		416,052	396,477
FUNDS	11		
Unrestricted funds		349,336	369,678
Restricted funds		66,716	26,799
TOTAL FUNDS		416,052	396,477

Remake Scotland

Balance Sheet (continued) At 31 March 2026

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the charitable company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies.

The financial statements were approved by the Board of Trustees on 2 June 2026 and were signed on its behalf by:

A handwritten signature in black ink, consisting of a large, stylized loop followed by a horizontal line extending to the right.

D Inglis- Trustee

Remake Scotland

Notes to the financial statements At 31 March 2026

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. Remake Scotland meets the definition of a public benefit entity under FRS 102. The financial statements have been prepared under the historical cost convention.

Going concern

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

Income

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

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

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

Short leasehold- 25% on cost

Plant and machinery - at varying rates on cost

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

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

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

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

Remake Scotland

Notes to the financial statements

At 31 March 2026

1 ACCOUNTING POLICIES (continued)

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Donated goods and services

Goods donated to resources, for use in workshops and classes or resale through the Reuse Hub, produce income (either directly or indirectly) when they are utilised or sold and their value is recognised at the point of realisation.

The value of services provided by volunteers is not incorporated in these financial statements.

2 INCOME FROM CHARITABLE ACTIVITIES

			31.3.26	31.3.25
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Grants received	50,000	173,120	223,120	223,183
Donations	2,550	-	2,550	16,401
Affiliation fees and other generated income	219,167	-	219,167	190,763
	271,717	173,120	444,837	430,347

3 EXPENDITURE ON CHARITABLE ACTIVITIES

			31.3.26	31.3.25
	Unrestricted funds	Restricted funds	Total funds	Total funds
	£	£	£	£
Direct costs	32,014	2,838	34,852	18,955
Staff costs	181,695	115,946	297,641	263,563
Travel costs	495	768	1,263	1,225
Volunteer training and costs	379	2,456	2,835	6,146
Premises costs	34,755	8,164	42,919	34,253
Motor expenses	840	-	840	694
Depreciation of tangible assets	3,077	1,049	4,126	3,267
Support costs	38,804	1,982	40,786	29,072
	292,059	133,203	425,262	357,175

Remake Scotland

Notes to the financial statements At 31 March 2026

4 NET (INCOME)/EXPENDITURE

Net (income)/expenditure is stated after charging:

	31.3.26	31.3.25
	£	£
Depreciation - owned assets	4,126	3,267
Other operating leases	16,364	19,700

5 TRUSTEES' REMUNERATION AND BENEFITS

There was no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

6 STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
	14	10

No employees received emoluments in excess of £60,000.

Remake Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

The National Lottery Community fund supports Remakes's Volunteer Programme and Community Engagement Programme including our Repair Hub and Tool Library. This year we also received additional funding for a Compliance Review through The National Lottery Strengthening Organisations Fund which will take place in 2026/2027.

National Lottery Awards for All supported the running Our Shared Textile World Project.

Climate Cafe CIC facilitated the provision of Scottish Government funding for our Climate Connect work this year.

Garfield Weston Foundation & Gannochy Trust offered core funding to support our charitable work.

The SSE Sustainable Development Fund provided funding to extend the opening hours of our Reuse Hub and Tool Library.

Awards for All continued to assist with the Tool Library by funding staff salary, equipment and storage costs.

Remake Scotland

Notes to the financial statements

At 31 March 2026

7 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

		Unrestricted funds £	Restricted funds £	Total funds £
INCOME				
<i>Income from charitable activities</i>				
Operation of Reuse Hub and associated activities	2	270,648	159,699	430,347
TOTAL		270,648	159,699	430,347
EXPENDITURE				
<i>Expenditure on charitable activities</i>				
Operation of Reuse Hub and associated activities	3	196,342	160,833	357,175
activities				-
TOTAL		196,342	160,833	357,175
NET INCOME		74,306	(1,134)	73,172
RECONCILIATION OF FUNDS				
TOTAL FUNDS BROUGHT FORWARD		295,372	27,934	323,305
TOTAL FUNDS CARRIED FORWARD		369,678	26,800	396,477

Remake Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

8 TANGIBLE FIXED ASSETS

	Short leasehold	Plant and machinery	Fixtures and fittings	Motor vehicles	Computer equipment	Total
COST	£	£	£	£	£	£
At 1 April 2025	2,119	2,430	14,072	10,440	5,353	34,414
Additions	-	-	3,758	-	775	4,533
At 31 March 2026	2,119	2,430	17,830	10,440	6,128	38,947
DEPRECIATION						
At 1 April 2025	2,119	2,430	7,510	9,535	4,344	25,938
Charge for year	-	-	3,460	226	439	4,125
At 31 March 2026	2,119	2,430	10,970	9,761	4,783	30,063
NET BOOK VALUE						
At 31 March 2026	-	-	6,860	679	1,345	8,884
At 31 March 2025	-	-	6,562	905	1,009	8,476

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Grants receivable	7,252	51,342
Other debtors	2,546	4,088
	9,798	55,430

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	4,572	8,911
Other Creditors	99	12
Social security and other taxes	5,550	3,534
Accrued expenses	-	900
	10,221	13,357

Remake Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

11 MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers	At 31.3.26
	£	£	£	£
UNRESTRICTED FUNDS				
General fund	369,678	-	20,342	349,336
RESTRICTED FUNDS				
Gannochy Trust	1,043	(443)	-	600
Together for our planet	1,519	(380)	-	1,139
Van Capital	904	(226)	-	678
National Lottery strengthening organisations	-	40,094	-	40,094
Fairer communities	-	4,776	-	4,776
Green living fund	-	1,198	-	1,198
SSE renewables	-	18,231	-	18,231
Awards for All	20,000	(20,000)	-	-
Garfield Westfield Foundation	3,333	(3,333)	-	-
	26,799	39,917	-	66,716
TOTAL FUNDS	396,477	19,575	-	416,052

Remake Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

12 MOVEMENT IN FUNDS – continued

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

	Incoming resources £	Resources expended £	Movement in funds £
UNRESTRICTED FUNDS			
General fund	271,717	(292,059)	- 20,342
RESTRICTED FUNDS			
Van Capital	-	(226)	(226)
Together for our planet	-	(380)	(380)
Gannochy Trust	-	(443)	(443)
National Lottery	50,000	(50,000)	-
National Lottery strengthening organisations	40,094	-	40,094
Climate connect	14,972	(14,972)	-
Fairer communities	5,000	(224)	4,776
Green living fund	3,705	(2,507)	1,198
SSE Renewables	39,348	(21,117)	18,231
Garfield Weston Foundation	20,000	(23,333)	(3,333)
Awards for all	-	(20,000)	(20,000)
	173,119	(133,202)	39,917
TOTAL FUNDS	444,836	(425,261)	19,575

The Van Capital Fund was established with donations from Robertson Trust, SSE, Perth & Kinross Council, JTH Charitable Trust, WM Mann Foundation, Hugh Fraser Foundation, Katy Galbraith, Margaret Kidd, Kate Ralston and Pam Regan to purchase a second-hand vehicle to deliver services.

Together for our planet is a fund financed by the National Lottery to assist with plastic recycling in the community.

The Gannochy Trust fund is supported by the Gannochy Trust and seeks to create a positive change in lives and communities and to increase access to employment, volunteering, education & leisure activities. Their core funding has supported the running of our Reuse Hub and community education programme.

The SSE renewables fund is to help with the expansion of the reuse hub to increase tool library access and deepen long-term community engagement.

The Green Living fund was to help with the running of repair fest.

PKC's Fairer Communities fund supports the running costs of our Repair Hub and Tool Library.

Remake Scotland

Notes to the Financial Statements - continued for the Year Ended 31 March 2026

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Fixed assets	8,206	678	8,884
Net current assets	341,130	66,038	407,168
	349,336	66,716	416,052

14 FINANCIAL COMMITMENTS, GUARANTEES AND CONTINGENCIES

The charity has a commitment under an operating lease with an annual cost of £9,600 which is on a rolling lease basis, with 40 days notice from either party and a commitment of £3,600 which is on a rolling basis, with 3 months notice from either party.

In addition the charity has a total commitment of £2,080 under an operating lease which is on a rolling basis and requires 30 days notice by either party.