

For Noting

Agenda Item 8.2
24/09/25

To: The Management Committee

From: Finance and IT Manager

Subject: Scottish Housing Regulator – Audited Financial Statements (AFS) Return

1. Introduction / Purpose

- 1.1 The Scottish Housing Regulator requires all Registered Social Landlords (RSLs) to submit an annual return which summarises the results reported within their audited financial statements.
- 1.2 The return captures the information included within the financial statements for the period ending 31st March 2025. These were presented to and approved by Committee on 13th August 2025.
- 1.3 A copy of the return is attached. It is not necessary for Committee to formally approve the return before it is submitted to the Regulator.

2.0 Ratios

- 2.1 A ratio report is produced when the return is populated (page 21 on the return). A total of 19 ratios is calculated from the information included within the return.
- 2.2 Rosehill's ratios are summarised in the table below. Prior Year rankings and a brief description of each ratio is provided to give further context.

Ratio	Rosehill (This Year)	Rosehill (Prior Year)	Scottish Median (Prior Year)	Notes
Interest Cover	3,360.6%	2,425.4%	307.9%	This ratio indicates the extent to which interest payable on loans is covered by cash generated from operations.
Gearing	(29.6%)	(28.8%)	43.1%	This ratio indicates the extent an RSL relies on loans. A ratio of zero or less i.e., a negative ratio indicates that there is no reliance on loans.
Voids	1.0%	1.7%	0.7%	Shows the percentage of rental income lost as a result of properties being unoccupied.
Gross Arrears	3.6%	2.6%	4.0%	Shows the level of rent arrears being carried.
Net Arrears	2.5%	1.8%	1.9%	Shows the level of rent arrears (after adjusting for bad debts) being carried.
Bad Debts	0.3%	0.3%	0.5%	Shows the percentage of rental and service charge income lost to bad debts.
Staff Costs / Turnover	21.2%	20.7%	20.4%	Shows the staff costs incurred to generate income.
Key Management Personnel / Staff Costs	8.1%	9.8%	16.8%	Shows the percentage of staff costs spent on key management personnel.
Turnover per Unit	£4,853	£6,743	£5,846	Shows the turnover generated for each property owned.
Responsive repairs to planned maintenance ratio	2.0	1.8	1.6	This ratio indicates that Rosehill's planned maintenance costs were 2 times higher than the reactive repair costs.
Current Ratio	13.6	10.7	1.7	Indicates the ability to pay current liabilities as they fall due.
Gross surplus / deficit	17.5%	14.5%	15.6%	Monitors operating performance.
Net surplus / deficit	22.6%	17.6%	9.0%	Monitors operating performance after the deduction of corporation tax and interest.
EBITA / revenue	8.2%	13.9%	24.9%	EBITA stands for earnings before interest, tax and amortisation.
EBITA / revenue exc. deferred grant	6.7%	12.0%	15.3%	This ratio measures earnings (surpluses / profit) before deductions for interest, tax and depreciation.
Debt Burden	0.2	0.2	1.6	Indicates the length of time in years that it would take for turnover to repay loans.
Net debt per unit	(£11,652)	(£11,045)	£6,680	Shows the average amount borrowed less bank balances to finance each property.
Debt per Unit	£1,120	£1,304	£9,524	Shows the average amount borrowed to finance each property.
Income from non-rental activities	3.9%	4.5%	17.6%	Shows the proportion of income derived from non-rental or diversified activities.

3. Risk

3.1 By preparing the Audited Financial Statements Return, Committee are complying with Regulatory obligations.

Risk Category	Mitigating Measure
<ul style="list-style-type: none"> Regulatory compliance 	<ul style="list-style-type: none"> Financial statements Audited by independent Auditor. AFS return completed and submitted before the deadline, free from validations and errors.

4. Delivery of our Strategic Objectives

Area	Related Strategic Objective(s)
<ul style="list-style-type: none"> SHR AFS Return 	<ul style="list-style-type: none"> 4. Be innovative and risk-aware 7. Achieve the highest standards in all that we do.

5. Application of our Core Values

Area	Related Core Value(s)
<ul style="list-style-type: none"> SHR AFS Return 	<ul style="list-style-type: none"> 1. Engaged and responsive 2. Accountable and compliant 3. Excellent and committed

6. Compliance and Assurance

Compliance Source	Details
The Standards of Governance and Financial Management for RSLs	<p>Standard 3 - The RSL manages its resources to ensure its financial well-being, whilst maintaining rents at a level tenants can afford to pay</p> <p>Guidance 3.7 - The governing body ensures the RSL provides accurate and timely statutory and regulatory financial returns to the Scottish Housing Regulator. The governing body assures itself that it has evidence that the data is accurate before signing it off.</p>

7. Evidence Bank

Evidence	Assurance Exercise Location
<ul style="list-style-type: none">• SHR AFS Return	<ul style="list-style-type: none">• Standard 3• Guidance 3.7

8. Committee is reminded that our Assurance Exercises are available in the Committee Log-in Area of our website, which Committee can access at any time.

9. Summary & Recommendations

Committee is invited to review the contents of the return and the ratios report prior to its submission to the Regulator.

Landlord Name:	Rosehill Housing Association Limited
RSL Reg No.:	174
Report generated date:	09/09/2025 14:42:15

Approval

A1.1	Date approved	
A1.2	Approver	
A1.3	Approver job title	

STATEMENT OF COMPREHENSIVE INCOME

	Current Year	Prior Year
	£'000	£'000
Turnover	5,080.8	7,060.4
Operating costs	(4,189.3)	(6,033.5)
Gain/(loss) on disposal of property, plant and equipment	0.0	0.0
Exceptional items	0.0	0.0
Operating surplus/(deficit)	891.5	1,026.9
Share of operating surplus/(deficit) in joint ventures and associates	0.0	0.0
Interest receivable	418.5	430.7
Interest payable	(70.5)	(113.6)
Other financing (costs)/income	(23.0)	(7.0)
Release of negative goodwill	0.0	0.0
Movement in fair value of financial instruments	0.0	0.0
Decrease in valuation of housing properties	0.0	0.0
Reversal of previous decrease in valuation of housing properties	0.0	0.0
Total	325.0	310.1
Surplus/(deficit) before tax	1,216.5	1,337.0
Tax (payable)/recoverable	(66.0)	(96.1)
Surplus/(deficit) for the year	1,150.5	1,240.9
Actuarial (loss)/gain in respect of pension schemes	16.0	(413.0)
Change in fair value of hedged financial instruments	0.0	0.0
Total comprehensive income for the year	1,166.5	827.9

STATEMENT OF CHANGES IN EQUITY

	Share capital	Revenue reserve Restricted fund	Revenue reserve Unrestricted fund	Restricted reserve	Revaluation reserve
	£'000	£'000	£'000	£'000	£'000
Balance at end of the previous year	1.0	0.0	28,227.5	0.0	11,868.3
Opening balance adjustments	0.0	0.0	0.0	0.0	0.0
Issue of shares	0.3	0.0	0.0	0.0	0.0
Cancellation of shares	(0.2)	0.0	0.0	0.0	0.0
Surplus/(deficit) from statement of comprehensive income	0.0	0.0	1,166.5	0.0	0.0
Transfer from revaluation reserve to revenue reserve	0.0	0.0	0.0	0.0	0.0
Transfer of restricted expenditure from unrestricted reserve	0.0	0.0	0.0	0.0	0.0
Balance at end of the current year	1.1	0.0	29,394.0	0.0	11,868.3

	Total excluding non-controlling interest	Non-controlling interest	Total including non-controlling interest
	£'000	£'000	£'000
Balance at end of the previous year	40,096.8	0.0	40,096.8
Opening balance adjustments	0.0	0.0	0.0
Issue of shares	0.3	0.0	0.3
Cancellation of shares	(0.2)	0.0	(0.2)
Surplus/(deficit) from statement of comprehensive income	1,166.5	0.0	1,166.5
Transfer from revaluation reserve to revenue reserve	0.0	0.0	0.0
Transfer of restricted expenditure from unrestricted reserve	0.0	0.0	0.0
Balance at end of the current year	41,263.4	0.0	41,263.4

STATEMENT OF FINANCIAL POSITION

	Current Year	Prior Year
	£'000	£'000
<u>Non-current assets</u>		
Intangible assets and goodwill	0.0	0.0
Housing properties - NBV	33,521.0	33,060.5
Negative goodwill	0.0	0.0
Net housing assets	33,521.0	33,060.5
Non-current investments	0.0	0.0
Other plant, property and equipment	388.5	351.9
Investments in joint ventures and associates	0.0	0.0
Total non-current assets	33,909.5	33,412.4
Receivables due after more than one year	0.0	0.0
<u>Current assets</u>		
Investments	0.0	0.0
Stock and work in progress	0.0	4.3
Trade and other receivables due within one year	827.1	935.8
Cash and cash equivalents	13,372.5	12,929.4
Total current assets	14,199.6	13,869.5
Payables: amounts falling due within one year	(967.3)	(1,114.6)
<u>Deferred income: amounts falling due within one year</u>		
Scottish housing grants (SHG)	(76.8)	(182.4)
Other grants	0.0	0.0
Total deferred income: amounts falling due within one year	(76.8)	(182.4)
Net current assets/(liabilities)	13,155.5	12,572.5
Total assets less current liabilities	47,065.0	45,984.9
Payables: amounts falling due after more than one year	(1,009.9)	(1,181.5)
Provisions	0.0	0.0
Pension asset/(liability)	(460.0)	(487.0)
<u>Deferred income: amounts falling due after more than one year</u>		
Scottish housing grants (SHG)	(4,331.7)	(4,219.6)
Other grants	0.0	0.0
Total deferred income: amounts falling due after more than one year	(4,331.7)	(4,219.6)
Total long term liabilities	(5,801.6)	(5,888.1)
Net assets	41,263.4	40,096.8
<u>Capital and reserves</u>		
Share capital	1.1	1.0
Revaluation reserves	11,868.3	11,868.3
Restricted reserves	0.0	0.0
Revenue reserves	29,394.0	28,227.5
Total reserves	41,263.4	40,096.8

STATEMENT OF CASH FLOWS

	Current Year	Prior Year
	£'000	£'000
Net cash inflow/(outflow) from operating activities	2,025.1	2,428.2
Tax (paid)/refunded	(102.2)	(7.6)
<u>Cash flow from investing activities</u>		
Acquisition and construction of properties	(1,482.0)	(2,743.8)
Purchase of other non-current assets	(53.5)	(5.1)
Sales of properties	0.0	0.0
Sales of other non-current assets	0.0	0.0
Capital grants received	0.0	704.1
Capital grants repaid	(83.3)	0.0
Interest received	394.5	281.0
Net cash inflow/(outflow) from investing activities	(1,224.3)	(1,763.8)
<u>Cash flow from financing activities</u>		
Interest paid	(72.0)	(111.7)
Interest element of finance lease rental payment	0.0	0.0
Share capital received/(repaid)	0.0	0.1
Funding drawn down	0.0	0.0
Funding repaid	(183.5)	(275.3)
Early repayment and associated charges	0.0	0.0
Capital element of finance lease rental payments	0.0	0.0
Withdrawal from deposits	0.0	0.0
Net cash inflow/(outflow) from financing activities	(255.5)	(386.9)
Net change in cash and cash equivalents	443.1	269.9
Cash and cash equivalents at end of the previous year	12,929.4	12,659.5
Cash and cash equivalents Opening balance adjustment	0.0	0.0
Cash and cash equivalents at end of the current year	13,372.5	12,929.4

Particulars of turnover, operating costs and operating surplus or deficit – Current Year

	Turnover	Operating Costs	Operating Surplus/(Deficit)
	£'000	£'000	£'000
Affordable letting activities	5,025.1	(4,115.2)	909.9
Other activities	55.7	(74.1)	(18.4)
Total	5,080.8	(4,189.3)	891.5

Particulars of turnover, operating costs and operating surplus or deficit – Prior Year

	Turnover	Operating Costs	Operating Surplus/(Deficit)
	£'000	£'000	£'000
Affordable letting activities	6,984.5	(5,952.7)	1,031.8
Other activities	75.9	(80.8)	(4.9)
Total	7,060.4	(6,033.5)	1,026.9

Particulars of turnover, operating costs and operating surplus or deficit from affordable letting activities

	General Needs Social Housing	Supported Social Housing Accommodation	Shared Ownership Housing	Other	Current Year Total	Prior Year Total
	£'000	£'000	£'000	£'000	£'000	£'000
Rent receivable	4,910.9	14.1	0.0	0.0	4,925.0	6,836.5
Service charges	1.8	5.4	0.0	0.0	7.2	22.1
Gross income	4,912.7	19.5	0.0	0.0	4,932.2	6,858.6
Voids	(51.3)	0.0	0.0	0.0	(51.3)	(113.6)
Net income	4,861.4	19.5	0.0	0.0	4,880.9	6,745.0
Grants released from deferred income	76.8	0.0	0.0	0.0	76.8	137.1
Revenue grants from Scottish Ministers	67.4	0.0	0.0	0.0	67.4	102.4
Other revenue grants	0.0	0.0	0.0	0.0	0.0	0.0
Total turnover: letting	5,005.6	19.5	0.0	0.0	5,025.1	6,984.5
Management and maintenance administration costs	(1,529.6)	(6.2)	0.0	0.0	(1,535.8)	(2,040.8)
Service costs	(4.6)	(14.2)	0.0	0.0	(18.8)	(25.3)
Planned maintenance	(536.7)	(1.8)	0.0	0.0	(538.5)	(522.2)
Reactive maintenance	(990.7)	(7.8)	0.0	0.0	(998.5)	(1,393.4)
Bad debts written (off)/back	(15.3)	0.0	0.0	0.0	(15.3)	(21.9)
Depreciation: housing	(876.8)	0.0	0.0	0.0	(876.8)	(1,949.1)
Impairment	(131.5)	0.0	0.0	0.0	(131.5)	0.0
Operating costs	(4,085.2)	(30.0)	0.0	0.0	(4,115.2)	(5,952.7)
Operating surplus/(deficit)	920.4	(10.5)	0.0	0.0	909.9	1,031.8
Prior Year						
Total turnover: letting	6,946.7	37.8	0.0	0.0		
Operating costs	(5,913.5)	(39.2)	0.0	0.0		
Operating surplus/(deficit)	1,033.2	(1.4)	0.0	0.0		

Particulars of turnover, operating costs and operating surplus or deficit from other activities

	Grants from Scottish Ministers	Other revenue grants	Supporting people income	Other income	Total turnover	Other operating costs	Current Year Operating surplus/(deficit)	Prior Year Operating surplus/(deficit)
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000
Wider role	0.0	23.8	0.0	0.0	23.8	(50.7)	(26.9)	(5.9)
Care and repair	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Investment property activities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Factoring	0.0	0.0	0.0	28.9	28.9	(23.4)	5.5	1.0
Support activities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Care activities	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contracted out services undertaken for RSLs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Contracted out services undertaken for others	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Developments for sale to RSLs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Developments for sale to non-RSLs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Uncapitalised development administration costs	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
Other activities	0.0	3.0	0.0	0.0	3.0	0.0	3.0	0.0
Current Year Total	0.0	26.8	0.0	28.9	55.7	(74.1)	(18.4)	
Prior Year Total	0.0	50.1	0.0	25.8	75.9	(80.8)	(4.9)	

ANALYSIS - UNITS

	General Needs Social Housing	Supported Social Housing Accommodation	Shared Ownership Housing	Other	Current Year Total	Prior Year Total
Units owned and managed at year end	1,045	2	0	0	1,047	1,047
Units managed, not owned at year end	0	0	0	0	0	0
Units owned, not managed at year end	0	0	0	0	0	0
Units held for demolition at year end	0	0		0	0	0
Total units owned / managed	1,045	2	0	0	1,047	1,047

COST PER UNIT - Current Year

	General Needs Social Housing	Supported Social Housing Accommodation	Shared Ownership Housing	Other	Total
Management & maintenance administration	£1,464	£3,100	-	-	£1,467
Planned maintenance	£514	£900	-	-	£514
Reactive maintenance	£948	£3,900	-	-	£954
Total direct maintenance	£1,462	£4,800	-	-	£1,468
Total management & maintenance	£2,925	£7,900	-	-	£2,935

COST PER UNIT - Prior Year

	General Needs Social Housing	Supported Social Housing Accommodation	Shared Ownership Housing	Other	Total
Management & maintenance administration	£1,942	£5,700	-	-	£1,949
Planned maintenance	£500	£100	-	-	£499
Reactive maintenance	£1,329	£2,100	-	-	£1,331
Total direct maintenance	£1,829	£2,200	-	-	£1,830
Total management & maintenance	£3,771	£7,900	-	-	£3,779

SUPPLEMENTARY ITEMS

	Current Year	Prior Year
	£'000	£'000
Chief Executive emoluments excluding pension contributions	86.9	121.5
Total key management personnel emoluments	86.9	143.2
Total staff costs	1,077.5	1,458.5
External auditors' fees – audit	10.7	8.7
External auditors' fees – other	2.3	0.0
Capitalised maintenance costs	1,482.0	1,991.5
Capitalised development administration costs	0.0	0.0
Capitalised interest costs	0.0	0.0
Accumulated depreciation	13,191.1	12,441.5
Receivables - gross rental	176.5	172.3
Receivables – bad debt provision	(55.4)	(51.7)
Receivables - net rental	121.1	120.6
Total Pension deficit recovery payments due	0.0	0.0
Housing loans due within one year	163.2	183.5
Housing loans due after more than one year	1,009.9	1,181.5
Other loans due within one year	0.0	0.0
Other loans due after more than one year	0.0	0.0
Overdraft / bridging finance	0.0	0.0
Intra-group loans due within one year	0.0	0.0
Intra-group loans due after more than one year	0.0	0.0
Intra-group lending	0.0	0.0
Intra-group receivables (trading)	0.0	0.0
Other intra-group payables (trading)	0.0	0.0

CONTEXTUAL INFORMATION

Accounting year end	March	
Date financial statements authorised	13/08/2025	
Are the financial statements qualified?	No	
Were there any emphasis of matter points raised in the audit report?	No	
External auditors' name	CT	
Number of years since a full procurement exercise was undertaken for the external auditor	1	
Internal auditors' name	CT	
Number of years since a full procurement exercise was undertaken for the internal auditor	1	
Do you have an Audit Committee?	Yes	
Do you have a Treasury Management Strategy?	Yes	
How do you account for capital grant income?	Accruals method	
Calendar year of last housing asset revaluation	-	
Contingent liabilities	Legal action	<input type="checkbox"/>
	LSVT contract compliance	<input type="checkbox"/>
	Pension	<input type="checkbox"/>
	Repayment of SHG	<input type="checkbox"/>
	Other	<input type="checkbox"/>
	None	<input checked="" type="checkbox"/>
SHAPS financial assessment risk rating	Low	
Are you appealing this risk rating?	No	
How many staff members not currently contributing to any scheme?	3	
Staff Pension Schemes		
Which scheme(s) are you members of?	How many participating members in each scheme?	
SHAPS final salary	6	
SHPS DC	12	

SUBSIDIARIES AND CONNECTED ORGANISATIONS - SUBSIDIARIES

Subsidiary name	Subsidiary status during Financial year	Accounts status	Company Turnover £'000	Company Operating surplus/(deficit) £'000	Company Net assets £'000
Activities					
Activities					
Activities					
Activities					

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Subsidiary name	Subsidiary status during Financial year	Accounts status	Company Turnover £'000	Company Operating surplus/(deficit) £'000	Company Net assets £'000
Activities					
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Activities					
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Subsidiary name	Subsidiary status during Financial year	Accounts status	Company Turnover £'000	Company Operating surplus/(deficit) £'000	Company Net assets £'000
Activities					
Activities					
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CONNECTED ORGANISATIONS

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CONNECTED ORGANISATIONS

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CONNECTED ORGANISATIONS

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CONNECTED ORGANISATIONS

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RATIOS

	Current Year	Prior Year	Prior Year Sector Median
Financial capacity			
Interest cover	3,360.6%	2,425.4%	307.9%
Gearing	(29.6%)	(28.8%)	43.1%
Efficiency			
Voids	1.0%	1.7%	0.7%
Gross arrears	3.6%	2.6%	4.0%
Net arrears	2.5%	1.8%	1.9%
Bad debts	0.3%	0.3%	0.5%
Staff costs / turnover	21.2%	20.7%	20.4%
Key management personnel / staff costs	8.1%	9.8%	16.8%
Turnover per unit	£4,853	£6,743	£5,846
Responsive repairs to planned maintenance ratio	2.0	1.8	1.6
Liquidity			
Current ratio	13.6	10.7	1.7
Profitability			
Gross surplus / (deficit)	17.5%	14.5%	15.6%
Net surplus / (deficit)	22.6%	17.6%	9.0%
EBITDA / revenue	8.2%	13.9%	24.9%
EBITDA exc. deferred grant	6.7%	12.0%	15.3%
Financing			
Debt burden ratio	0.2	0.2	1.6
Net debt per unit	(£11,652)	(£11,045)	£6,680
Debt per unit	£1,120	£1,304	£9,524
Diversification			
Income from non-rental activities-	3.9%	4.5%	17.6%

Comments

Page	Field	Comment
SOCI	Turnover	Prior year was an 18 month period
SOCI	Operating costs	Prior year was an 18 month period
SOCI	Interest payable	Prior year was an 18 month period
SOCI	Other financing (costs)/income	Net interest on DB pension
SOCI	Actuarial (loss)/gain in respect of pension schemes	Information provided by TPT PY was 413k loss. Current assessment showed gain of 16k
SOCE	Issue of shares - Funds & Reserves	29 Shares issued
SOCE	Cancellation of shares - Funds & Reserves	Rounding
SOCE	Transfer from revaluation reserve to revenue reserve - Funds & Reserves	No transfer in current year
SOCE	Issue of shares - Non-controlling interest & Totals	29 shares issued in year
SOCF	Tax (paid)/refunded	Covers an 18 month period
SOCF	Acquisition and construction of properties	prior year was an 18 month period
SOCF	Purchase of other non-current assets	Major works completed to office property
Analysis - Affordable Lettings	Rent receivable	prior year covered 18 month period
Analysis - Affordable Lettings	Service charges	prior year covered 18 month period
Analysis - Affordable Lettings	Void	prior year covered 18 month period
Analysis - Affordable Lettings	Grants released from deferred income	prior year covered 18 month period
Analysis - Affordable Lettings	Grants from Scottish Ministers	prior year covered 18 month period
Analysis - Affordable Lettings	Management and maintenance administration	prior year covered 18 month period

Page	Field	Comment
	costs	
Analysis - Affordable Lettings	Service costs	prior year covered 18 month period
Analysis - Affordable Lettings	Reactive maintenance	prior year covered 18 month period
Analysis - Affordable Lettings	Bad debts written (off)/back	prior year covered 18 month period
Analysis - Affordable Lettings	Depreciation: housing	prior year covered 18 month period
Analysis - Other Activities	Wider role	Wider role activities vary year on year
Analysis - Other Activities	Factoring	Increase in factoring recovery during the year
Analysis - Other Activities	Other activities	One-off income from uncategorised source
Supplementary Items	Chief Executive emoluments excluding pension contributions	Prior year covered 18 month period
Supplementary Items	Total key management personnel emoluments	Prior year covered 18 month period
Supplementary Items	Total staff costs	Prior year covered 18 month period
Supplementary Items	Capitalised maintenance costs	Prior year covered 18 month period
Contextual Information	Full procurement exercise undertaken for external auditor	Tendered Jan 2025
Contextual Information	Full procurement exercise undertaken for internal auditor	Tendered Jan 2025
Contextual Information	How many staff members not currently contributing to a pension scheme?	3 staff currently not contributing at return date