INVERNESS FAIRTRADE GROUP

FINANCIAL STATEMENTS

31 MARCH 2026

Charity Registered number: SC040778

APPENDIX 1

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name	Inverness Fairtrade Group
Other names charity is known by	
Registered charity number	**SC040778**
Charity's principal address	23 Broadstone Park
	Inverness
	Postcode IV2 3JZ

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Hilary Lawson	Chairperson		
2	Janis Keast	Secretary		
3	John Watt	Treasurer		
4	Dennis Tracy	Vice Chair		
5	Catriona Willis			
6	Jill Meighan			
7	Anneliese Garvie			
8	Gus McGowan			
9	Michael Meighan		Joined at AGM September 2025	
10				
11				
12				
13				
14				
15				
16				
18				
19				
20				

APPENDIX 1

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Inverness Fairtrade Group constitution
Trustee recruitment and appointment	Trustees are recruited and appointed officially at the Annual General Meeting held in September of each year.

Objectives and activities

Charitable purposes	As set out in our constitution: a) the relief of poverty through increasing awareness of Fairtrade issues and encouraging positive action in supporting Fairtrade locally b) the advancement of education, working in collaboration with the Fairtrade Foundation, the Scottish Fair Trade Forum and other related organisations, to inform the public about some of the causes and effects of poverty and the challenges of ethical consumerism.
Summary of the main activities in relation to these objects	a) raise public awareness of the Fairtrade Mark b) encourage more local retailers and catering outlets to stock Fairtrade products, in response to growing demand c) encourage the local authority, workplaces, businesses, schools, universities and colleges, churches, faith groups and community organisations to promote and use Fairtrade products d) organise special events for Fairtrade Fortnight in March each year e) ensure the criteria for Fairtrade City status for Inverness continues to be met f) support and liaise with other Highland Fairtrade Groups and activities g) take part in the campaign for Scotland to achieve (and then maintain) Fair Trade Nation status h) create opportunities to increase public awareness of the wider issues of Trade Justice i) maintain strong relationship with local press and media

A APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

This past year, 2025 – 2026 has been our most active year yet and our hard- working committee has engaged in an ever- growing range of promotional activities. A new focus has shown the role that Fairtrade plays in helping farmers mitigate the challenges of the Climate Crisis. Inverness Fairtrade has also worked to enhance its profile locally and this has led to more speaking engagements and events, many of which are listed below.

- A Coffee Morning was held at Highland Council in May 2025 and this strengthened our links with local councillors. A successful application to the Highland Council Inverness Common Good Fund has provided us a good working budget for our activities.

- In August 2025, three committee members took part in the International Fair Trade Towns Conference in Edinburgh and it offered a chance to learn more about the wider Fairtrade movement and to gain new contacts.

During Fairtrade Fortnight in September 2025, we once again undertook some of our successful annual activities along with several new initiatives including:

- Lighting of the River Ness Bridge in Fairtrade colours
- Showing a short Fairtrade Film at Eden Court Theatre after each feature length film
- A stall at the Inverness Food Fair at St. Ninian's Church gave us a chance to highlight Fairtrade's involvement in supporting communities to overcome the impact of Climate Change.
- A stall at the UHI Freshers Fair where we met interested young people
- An article was printed in the Inverness Chamber of Commerce newsletter "The Pulse"
- Fairtrade Food Hampers were given to two local cafes who then showcased Fairtrade ingredients in their baking for customers
- A Fairtrade Coffee Morning was organised with Cawdor Brownies and Rainbows

- A very successful Fairtrade Coffee Morning took place at the Inverness Town House which attracted 150 – 200 people. This event gave us the chance to present the Provost of Inverness and the CEO of High Life Highland with copies of our Inverness Fairtrade Community Award. We were joined by 5 stallholders who sold Fairtrade goods and students from a local primary school who gave a talk about Fairtrade.

- During the year, several presentations to uniformed youth groups on the "Travels of a Fairtrade Banana" took place along with two school presentations.

- Our social media activity has increased a great deal due to input from committee members. Our website is currently being refreshed and will be ready in September 2026.

- The decision was taken not to produce a new Fairtrade Retailers' Guide but rather highlight cafes and restaurants who serve Fairtrade products on our website.

- Time was spent preparing new posters for outlets stocking Fairtrade to showcase their support. A new Fairtrade Inverness leaflet is currently being created for distribution locally.

Financial review

Brief statement of the charity's policy on reserves	Expenditure is minimal in order that we do not extend beyond our income. Every effort will be made in the next financial year to fund raise to increase our reserves.
Details of any deficit	NA
Donated facilities and services (if any)	NA

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Hilary Lawson	John Watt
Full name(s)	Hilary Lawson	John Watt
Position (e.g. Chair)	Chairperson	Treasurer
Date	23/9/26.	23/9/26

OSCR
Office of the Scottish Charity Regulator

Enter charity name below

Inverness Fairtrade Group

Enter SC No. below

SC040778

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	1	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts			-	10		
Donations	387				387	10
Legacies					-	
Grants	534				534	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	921	-	-	-	921	10
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	921	-	-	-	921	10
A3 Payments						
Expenses for fundraising activities	514				514	99
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	87				87	413
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	30				30	52
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	631	-	-	-	631	564
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	631	-	-	-	631	564
Net receipts / (payments)	290	-	-	-	290	(554)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	290	-	-	-	290	(554)

APPENDIX 2

Inverness Fairtrade Group

SC040778

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	337				337	891
	Surplus / (deficit) shown on receipts and payments account	290				290	(554)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	627	-	-	-	627	337

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees on behalf of all the trustees

Signature	Print Name	Date of approval
Hilary Lawson	Hilary Lawson	23/9/26
John Watt	JOHN WATT	23/9/26

Inverness Fairtrade Group **SC040778**

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

All funds are unrestricted

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X

C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

APPENDIX 3

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Office of the Scottish **Charity Regulator**

Independent examiner's report on the accounts V2

Report to the trustees/members of

Charity name
Inverness Fairtrade Group

Registered charity number

SC040778

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
1	April	2025	**to**	31	March	2026

Set out on pages 1 - 7 (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 seeks explanations from the 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 accounts.

Independent examiner's statement

In the course of 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 comply with Regulation 9 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.

Signed: Leslie Watson **Date:** 29/9/26

Name: Leslie Watson FICB

Relevant professional qualification(s) or body (if any): Fellow of The Institute of Certified Bookkeepers (Practice no. 4331)

Address:
27 Inshes Brae
Westhill
Inverness
IV2 5AX

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose