

REGISTERED CHARITY NUMBER: SC072730

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2025
for
Fairness Acceptance Inclusion Respect

Fairness Acceptance Inclusion Respect

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for the Year Ended 31 August 2025

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Fairness Acceptance Inclusion Respect

Report of the Trustees for the Year Ended 31 August 2025

The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
SC072730

Principal address

Broomhill
Ardconnel Hill
Oban
Argyll
PA34 5DY

Trustees

J Strang
Ms A McLeod
Ms S Barnard
S Greener
Mrs M Greener

Independent examiner

Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its memorandum of association.

Recruitment and appointment of new trustees

Appointment of Trustees is discussed at board meetings and potential Trustees are identified through existing Trustees' contacts.

Organisational structure

Fairness Acceptance Inclusion Respect (SC052730) ("FAIR") is governed by a Board of Trustees, who are responsible for the overall management and strategic direction of the organisation. The charity is primarily volunteer-led and is supported by three self-employed contractors who assist in the delivery of its activities.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The organisation's purposes are: To develop projects and resources to enable children and young people and their families who are disadvantaged by reason of ill health or disability in Oban, Lorn and the Isles to live life to the full by:

- 1) Providing and supporting the provision of facilities for out of school activities for children with additional support needs arising from physical, sensory, learning, neurodiverse and mental disorders according to their ability and desire.
- 2) Promoting information and support for the whole family and individuals working in disability related issues to increase their understanding of the problems of disability and social exclusion and to encourage inclusion in its widest sense.
- 3) Fundraising for these activities through grants, local businesses and events.
- 4) Working with third sector and community organisations, public sector and private businesses to increase opportunities for disabled children and young people to participate in activities and services in their local community.

Significant activities

During the year, FAIR delivered a programme of fun days and similar activities for parents and carers and their disabled children. These events are designed to provide inclusive, safe, and supportive environments where families can spend time together and connect with others in similar circumstances.

Volunteers

Our thanks go to the members of the public who have helped and given up their spare valuable time to help us with events.

Thanks to our board members who give up their valuable time.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

FAIR has continued to deliver its core activities throughout the year. Fundays and events were well attended and feedback from participants has been positive, indicating that the charity is meeting its objectives.

The trustees consider that the charity has performed satisfactorily against its aims during the reporting period.

FINANCIAL REVIEW

Reserves policy

FAIR does not currently have a policy on reserves.

Fairness Acceptance Inclusion Respect

Report of the Trustees
for the Year Ended 31 August 2025

FINANCIAL REVIEW

The charity raised funds through various fundraising events in the year and received grants from Argyll and Bute Council. At the end of the year the charity had £26,692 in the bank and £55 in cash, which was all unrestricted. The funds in the bank largely represented money still to be spent on the play scheme and wellbeing scheme as at the end of August.

The charity remains in a sound financial position. Income generated through fundraising and donations has been sufficient to support the delivery of activities, including payments to self-employed contractors, during the year.

Reserves are considered adequate to meet current commitments and to support planned activities in the forthcoming period. The trustees continue to monitor income and expenditure to ensure the long-term sustainability of the charity.

FUTURE DEVELOPMENTS

FAIR intends to continue delivering fundays and events for parents and carers and their disabled children. The trustees will seek to maintain financial stability while exploring opportunities to extend the reach of the charity's activities where possible.

Approved by order of the board of trustees on 29 May 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A McLeod', written in a cursive style.

Ms A McLeod - Trustee

Independent Examiner's Report to the Trustees of
Fairness Acceptance Inclusion Respect

I report on the accounts for the year ended 31 August 2025 set out on pages six to ten.

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 (as amended). 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 (as amended). 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 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 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.

David A. Ross

David Ross
Institute of Chartered Accountants of Scotland
Mackay & Co
Chartered Accountants
Unit 8
Golspie Business Park
Golspie
Sutherland
KW10 6UB

Date: 29/5/26

Fairness Acceptance Inclusion Respect

Statement of Financial Activities
for the Year Ended 31 August 2025

		Year Ended 31.8.25 Unrestricted fund £	Period 4.8.23 to 31.8.24 Total funds £
INCOMING RESOURCES	Notes		
Incoming resources from generated funds			
Voluntary income		4,789	6,928
Activities for generating funds	2	1,500	3,390
Incoming resources from charitable activities	3		
Operating Inclusive events		11,000	16,000
Total incoming resources		17,289	26,318
RESOURCES EXPENDED			
Costs of generating funds			
Costs of generating voluntary income		900	1,904
Charitable activities			
Operating Inclusive events		5,020	8,255
Total resources expended		5,920	10,159
NET INCOMING RESOURCES		11,369	16,159
RECONCILIATION OF FUNDS			
Total funds brought forward		16,159	-
TOTAL FUNDS CARRIED FORWARD		27,528	16,159

The notes form part of these financial statements

Fairness Acceptance Inclusion Respect

Balance Sheet
At 31 August 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		27,528	16,159
NET CURRENT ASSETS		<u>27,528</u>	<u>16,159</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		27,528	16,159
NET ASSETS		<u>27,528</u>	<u>16,159</u>
FUNDS	5		
Unrestricted funds		27,528	16,159
TOTAL FUNDS		<u>27,528</u>	<u>16,159</u>

The financial statements were approved by the Board of Trustees on 29 May 2026 and were signed on its behalf by:



Ms A McLeod -Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Charities and Trustee Investment (Scotland) Act 2005 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

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.

Taxation

The charity is exempt from 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.

2. ACTIVITIES FOR GENERATING FUNDS

	Year Ended	Period
	31.8.25	4.8.23
	£	to
		31.8.24
	£	£
Fundraising events	1,500	3,390
	<u> </u>	<u> </u>

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		Year Ended 31.8.25 £	Period 4.8.23 to 31.8.24 £
Grants	Activity Operating Inclusive events	<u>11,000</u>	<u>16,000</u>

Grants received, included in the above, are as follows:

		Year Ended 31.8.25 £	Period 4.8.23 to 31.8.24 £
Argyll & Bute Council		<u>11,000</u>	<u>16,000</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the period ended 31 August 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the period ended 31 August 2024.

5. MOVEMENT IN FUNDS

	At 1.9.24 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	16,159	11,369	27,528
TOTAL FUNDS	<u>16,159</u>	<u>11,369</u>	<u>27,528</u>

5. 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	17,289	(5,920)	11,369
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>17,289</u>	<u>(5,920)</u>	<u>11,369</u>

Comparatives for movement in funds

	Net movement in funds £	At 31.8.24 £
Unrestricted Funds		
General fund	16,159	16,159
	<hr/>	<hr/>
TOTAL FUNDS	<u>16,159</u>	<u>16,159</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	26,318	(10,159)	16,159
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>26,318</u>	<u>(10,159)</u>	<u>16,159</u>

Fairness Acceptance Inclusion Respect

Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	Year Ended 31.8.25 £	Period 4.8.23 to 31.8.24 £
INCOMING RESOURCES		
Voluntary income		
Donations	4,789	6,928
Activities for generating funds		
Fundraising events	1,500	3,390
Incoming resources from charitable activities		
Grants	11,000	16,000
Total incoming resources	17,289	26,318
RESOURCES EXPENDED		
Costs of generating voluntary income		
Fundraising costs	900	1,904
Charitable activities		
Insurance	328	385
Postage and stationery	47	65
Sundries	676	144
Swimming pool hire	956	545
HSPC Play scheme costs	823	4,653
CHWB expenses	40	565
Clubhouse supplies	931	452
Storage	532	737
Computer costs	194	584
Activities	-	125
Winter woods	313	-
	4,840	8,255
Support costs		
Other 4		
Accountancy and legal fees	180	-
Total resources expended	5,920	10,159

This page does not form part of the statutory financial statements

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Detailed Statement of Financial Activities
for the Year Ended 31 August 2025

	Year Ended 31.8.25 £	Period 4.8.23 to 31.8.24 £
Net income	<u>11,369</u>	<u>16,159</u>

This page does not form part of the statutory financial statements