Fas Mor

Scotland · Charity number SC036011

Details

Status	Active
Legal form	Company (the charity is registered with Companies House)
Registered	2004-09-21
Register	View on the OSCR register

Contact

Address	Sabhal Mor Ostaig Teangue Sleat Isle Of Skye IV44 8RQ
Website	www.fasmor.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education','the relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage'

What the charity does: Run a Gaelic medium nursery

Beneficiaries: 'Children or young people','Other defined groups'

Objectives: (a) To advance the education of pre-school-children with the-emphasis on play experience and through the medium of Gaelic, so that they may take a constructive place in the community and also to advance the education of their parents and other appropriate persons. (b) To promote the care and education of children up to age 12 in need of care during out of school hours and school holidays through the medium of Gaelic and to promote the provision of social welfare with the object of improving their conditions of life. (c) To advance the education and training of persons providing such care and education and recreational facilities.

Geography

- **Main operating location:** Highland
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£101,562	£106,332	-	4
2024-07-31	£98,957	£93,375	-	3
2023-07-31	£87,495	£88,487	-	4
2022-07-31	£71,002	£87,794	-	5
2021-07-31	£88,051	£81,048	-	5
2020-07-31	£99,831	£88,483	-	5

Accounts

REGISTERED COMPANY NUMBER: SC263270 (Scotland)
REGISTERED CHARITY NUMBER: SC036011

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2025

for

Fas Mor

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

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 July 2025. 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
Fàs Mòr aims to provide a safe, permanent environment to benefit children and young people who both reside in and visit the south Skye area. Our mission is to promote the welfare, further the heath and advance the education of children aged 12 years and under, with qualified, registered care, and in a relaxed and stimulating environment, through the medium of Gaelic.

ACHIEVEMENTS AND PERFORMANCE
There are currently over 40 children registered with Fàs Mòr, for who we have continued to provide high quality childcare through the medium of Gaelic.

The year 2024 in to 2025 saw some continuity but was challenging. The board of Fàs Mòr had managed to establish the use of the portacabin in the school grounds for the use of Fàs Mòr following the closure of the Fàs building, and this had some benefits and some downsides. The main benefit is the proximity to the school which made it easier for parents who also had children at the school - particularly for the afterschool service. The downsides are that portacabins, despite the best efforts of staff, are not ideal buildings for young children. There are no view out of the windows for small ones, so there a disconnect from nature, and the outdoor space is extremely limited.

The board also had to deal with a turnover of staff, with some practitioners moving on to higher paid work elsewhere, and the manager resigning from the role after going on maternity leave. Losing Lucy was a blow, as she had shown herself to be a great leader, despite her young age.

The board managed to recruit a new manager in Maria Russell, who as well as being a fluent Gaelic speaker was an experienced early years practitioner.

However, a Care Inspectorate report highlighted several issues in the service where they felt Fàs Mòr was not meeting required standards. Part of this was due to nature of the facilities themselves, which are limited, and some of this was due to the new managers capacity to lead and fulfil her responsibilities. This saw much of the boards time, particularly that of Francesca Leigh and Neil Stephen, trying to give Maria support and trying to work with other parents to improve the offering at the facility. The board also decided to purchase an app called Famly, which is designed to try and ensure the smooth administration of an early years facility while keeping parents updated on activities.

The work to improve Fàs Mòr is ongoing. The limitations for the board is that it is not easy to recruit staff with the requisite qualifications and skills, but mention must be made of the effort made by Maria Russell to try and implement improvements.

We have engaged parents by organising a day of garden improvements and inviting more participation.

FINANCIAL REVIEW

The financial position of Fàs Mòr did not follow the improvements seen in the previous year. As at 31 July, the organisation reported a loss for the year of £4,770, compared to a profit of £5,794 in the previous year. While generous donations from individual supporters highlighted the value placed on Fàs Mòr's work, this period also marked the end of funding from Highland Council, and the organisation remained reliant on continued support from Bòrd na Gàidhlig.

The board has continued to face the implications of the £10,000 per annum removal of funding from Highland Council, and has been doing the following:

Reviewing costs: We have increased charges to parents to be in-line with similar services provided by the council and told parents that the charges will increase by inflation each year.

Securing funding sources: Bord na Gaidhlig has continued to give valuable support in the short term which we hope will become a longer-term commitment.

Funding was secured from the Highland Council to purchase outdoor equipment and storage to improve the experience of the children.

Fund raising

The board is committed to expanding its own fund-raising efforts and will be organising various events throughout the calendar year. We held a successful music night in collaboration with the Clan Donald. However, ambitions were scaled back on events due to the focus on addressing the Care Inspectorate requirement. We are also looking to expand our "100 Club."

Sabhal Mòr Ostaig

The Sabhal Mòr Ostaig continue to offer generous financial support to Fàs Mòr, through account and administrative support. This has been particularly valuable in Human Resources. Fàs Mòr offers a wonderful service to parents, but also a huge support in introducing young children to Gaelic, and SMO should be proud to be part of such an important and unique cultural and social enterprise.

Summary

The financial position of Fàs Mòr remains precarious for a few reasons. There is an unreliable level of children attending. This is due to a lack of young children in Sleat, financial constraints on potential users, who may restrict use to save money during the "cost of living crisis". This means that on occasion the service is overstaffed for the number of children attending. The loss of guaranteed financial support from Highland Council, and the reliance of one-off donations means that the financial situation can never be considered stable.

The board remain committed to continuing the vital work of Fàs Mòr, and along with support from the Sabhal Mòr Ostaig, hope to be back at their home in the Fàs building within the next couple of years. In the meantime we will make the best of our facility at the school and support our staff to provide a welcoming and safe space for the children and give parents the knowledge that their children are being cared for and protected.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company limited by guarantee, incorporated on 10 February 2004 and registered as a Scottish charity on 16 November 2004. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1

Related parties

Trustees and any other connected persons are charged the same rate as external users for any services rendered by Fas Mor.

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.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
SC263270 (Scotland)

Registered Charity number
SC036011

Registered office
Sabhal Mor Ostaig
An Teanga
Sleite
Isle of Skye
IV44 8RQ

Trustees

Independent Examiner
Fiona Maclean FCCA
Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Approved by order of the board of trustees on .... and signed on its behalf by:

....
N R Stephen - Trustee

Statement of Financial Activities
for the Year Ended 31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		19,974	15,000	34,974	23,891
Charitable activities					
Childcare provision		66,217	-	66,217	73,995
Other trading activities	2	371	-	371	1,071
Total		86,562	15,000	101,562	98,957
EXPENDITURE ON					
Charitable activities					
Depn furnishings & equip		-	-	-	249
Childcare provision		91,332	15,000	106,332	92,914
Total		91,332	15,000	106,332	93,163
NET INCOME/(EXPENDITURE)		(4,770)	-	(4,770)	5,794
RECONCILIATION OF FUNDS					
Total funds brought forward		22,083	-	22,083	16,289
TOTAL FUNDS CARRIED FORWARD		17,313	-	17,313	22,083

The notes form part of these financial statements

Balance Sheet
31 July 2025

	Notes	Unrestricted fund £	Restricted funds £	31.7.25 Total funds £	31.7.24 Total funds £
FIXED ASSETS					
Tangible assets	7	1,202	-	1,202	1,414
CURRENT ASSETS					
Debtors	8	9,752	-	9,752	13,327
Cash at bank		12,426	-	12,426	19,867
		22,178	-	22,178	33,194
CREDITORS					
Amounts falling due within one year	9	(3,841)	-	(3,841)	(10,299)
NET CURRENT ASSETS		18,337	-	18,337	22,895
TOTAL ASSETS LESS CURRENT LIABILITIES		19,539	-	19,539	24,309
CREDITORS					
Amounts falling due after more than one year	10	(2,226)	-	(2,226)	(2,226)
NET ASSETS		17,313	-	17,313	22,083
FUNDS	12				
Unrestricted funds				17,313	22,083
TOTAL FUNDS				17,313	22,083

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2025 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.

continued...

Balance Sheet - continued
31 July 2025

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on .... and were signed on its behalf by:

....
N R Stephen - Trustee

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. The financial statements have been prepared under the historical cost convention.

The charitable company has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

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.

Furnishings and equipment - 15% on reducing balance

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.

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.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

2. OTHER TRADING ACTIVITIES

	31.7.25	31.7.24
	£	£
Fundraising events	371	1,071

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.7.25	31.7.24
	£	£
Depreciation - owned assets	212	249
Other operating leases	1,500	1,875

4. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

5. STAFF COSTS

	31.7.25	31.7.24
	£	£
Wages and salaries	83,539	76,997
Social security costs	143	-
Other pension costs	909	1,046
	84,591	78,043

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

	31.7.25	31.7.24
Manager	1	1
Playworkers	5	2
	6	3

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

continued...

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	23,891	-	23,891
Charitable activities			
Childcare provision	73,995	-	73,995
Other trading activities	1,071	-	1,071
Total	98,957	-	98,957
EXPENDITURE ON			
Charitable activities			
Depn furnishings & equip	249	-	249
Childcare provision	92,914	-	92,914
Total	93,163	-	93,163
NET INCOME	5,794	-	5,794
RECONCILIATION OF FUNDS			
Total funds brought forward	16,289	-	16,289
TOTAL FUNDS CARRIED FORWARD	22,083	-	22,083

7. TANGIBLE FIXED ASSETS

	Furnishings and equipment £
COST	
At 1 August 2024 and 31 July 2025	1,956
DEPRECIATION	
At 1 August 2024	542
Charge for year	212
At 31 July 2025	754
NET BOOK VALUE	
At 31 July 2025	1,202
At 31 July 2024	1,414

continued...

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Trade debtors	6,947	11,166
Tax	-	1,172
Prepayments and accrued income	2,805	989
	9,752	13,327

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.25	31.7.24
	£	£
Social security and other taxes	1,065	-
Sabhal Mor Ostaig	-	8,167
Accruals and deferred income	397	34
Accrued expenses	2,379	2,098
	3,841	10,299

10. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31.7.25	31.7.24
	£	£
Other loans (see note 11)	2,226	2,226

11. LOANS

An analysis of the maturity of loans is given below:

	31.7.25	31.7.24
	£	£
Amounts falling due between two and five years:		
Loan- Urras na Drochaid	2,226	2,226

12. MOVEMENT IN FUNDS

	At 1.8.24	Net movement in funds	At 31.7.25
	£	£	£
Unrestricted funds			
General fund	22,083	(4,770)	17,313
TOTAL FUNDS	22,083	(4,770)	17,313

continued...

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	86,562	(91,332)	(4,770)
Restricted funds			
Bord na Gaelic	15,000	(15,000)	-
TOTAL FUNDS	101,562	(106,332)	(4,770)

Comparatives for movement in funds

	At 1.8.23 £	Net movement in funds £	At 31.7.24 £
Unrestricted funds			
General fund	16,289	5,794	22,083
TOTAL FUNDS	16,289	5,794	22,083

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	98,957	(93,163)	5,794
TOTAL FUNDS	98,957	(93,163)	5,794

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.23 £	Net movement in funds £	At 31.7.25 £
Unrestricted funds			
General fund	16,289	1,024	17,313
TOTAL FUNDS	16,289	1,024	17,313

continued...

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	185,519	(184,495)	1,024
Restricted funds			
Bord na Gaelic	15,000	(15,000)	-
TOTAL FUNDS	200,519	(199,495)	1,024

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2025.

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

	31.7.25	31.7.24
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	11,065	7,609
Grants	23,909	16,282
	34,974	23,891
Other trading activities		
Fundraising events	371	1,071
Charitable activities		
Day care fees	57,449	61,058
After school club fees	8,768	12,937
	66,217	73,995
Total incoming resources	101,562	98,957
EXPENDITURE		
Charitable activities		
Staff costs	83,539	76,997
Social security	143	-
Pensions	909	1,046
Rent	1,500	1,875
Insurance	943	927
Light and heat	3,532	444
Advertising	176	378
Sundries	69	281
Cleaning mats & waste disposal	1,825	2,377
Catering supplies	2,304	2,389
Training	-	1,200
Equipment & materials	9,101	3,039
Subscriptions	317	297
Computer software	304	462
Depn of furnishings and equip	212	249
Bank charges	133	119
Loan interest	171	75
	105,178	92,155
Support costs		
Governance costs		
Accountancy fees	1,154	1,008
Total resources expended	106,332	93,163
Net (expenditure)/income	(4,770)	5,794

This page does not form part of the statutory financial statements

Independent Examiner's Report to the Trustees of
Fas Mor

I report on the accounts for the year ended 31 July 2025 set out on pages five to thirteen.

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. 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.

Fiona Maclean FCCA
The Association of Chartered Certified Accountants

Donald Rankin Business Services
Tigh an Oisean
Bridge Road
PORTREE
Isle of Skye
Highland
IV51 9ER

Date: ....

Contents of the Financial Statements
for the Year Ended 31 July 2025