

SCOTTISH CHARITY NUMBER: SC048552

# **THE FAIR PLAY FOUNDATION**



## **ANNUAL REPORT AND ACCOUNTS FOR THE PERIOD ENDED 31 MARCH 2025**

# THE FAIR PLAY FOUNDATION



## ACCOUNTS – CONTENTS

Period ended 31 March 2025

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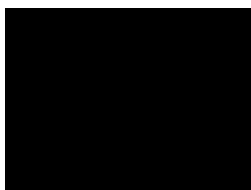
## **THE FAIR PLAY FOUNDATION**



### **REFERENCE AND ADMINISTRATIVE INFORMATION**

**Year ended 31 March 2025**

#### **Trustees**



#### **Chief Executive**



#### **Charity Number**

SC048552

#### **Address**

Unit 4, Flexspace Bellshill  
Belgrave Street  
Bellshill Industrial Estate  
Bellshill  
ML4 3NP

#### **Independent Examiner**



Montpelier Professional (Galloway) Limited  
1 Dashwood Square  
Newton Stewart  
DG8 6EQ

#### **Bankers**

Santander UK plc  
Sunderland  
SR43 4FW



## **TRUSTEES' ANNUAL REPORT**

**Period ended 31 March 2025**

The Trustees have pleasure in presenting their report together with the accounts and the independent examiner's report for the period ended 31 March 2025.

### **Structure Governance and Management**

#### Constitution

The charity was incorporated on 18 July 2018 as a SCIO and is governed by its constitution.

#### Appointment of Trustees

The charity has a single tier model – trustee board members are the only members of the charity. Therefore, new trustees are elected annually by the trustee board at the AGM.

The trustees during the year were as shown under the reference and administrative Information. No other trustees served during the year.

#### Management

The trustees are responsible for the strategic direction and governance of the charity. The chief executive, who is also a trustee, reports to the board of trustees but is responsible for the day to day running and development of the charity's work.

### **Objectives and Activities**

#### Charitable Purposes

The organisation's charitable purposes are as follows:

1. The advancement of education.
2. The advancement of health.
3. The advancement of citizenship or community development (including rural or urban regeneration).
4. The advancement of public participation in sport.
5. The provision of recreational facilities, or the organisation of recreational activities with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended.
6. The promotion of religious or racial harmony.
7. The promotion of equality and diversity.
8. The relief of those in need by reason of age, ill-health, disability, financial hardship or other disadvantage.



### Public Benefit

The trustees have referred to the guidance contained in the Office of the Scottish Charity Regulators general guidance on public benefit when reviewing their objectives and in planning their future activities. In particular, the trustees consider how planned activities will contribute to the objectives they have set.

### **Achievements and Performance**

#### Board Level

Throughout the 2024-2025 year, the Board of the Fair Play Foundation remained consistent, with all members retaining their positions and no changes in board composition. This stability ensured continuity and steady governance as the organisation moved forward.

#### Colours of our Scarves

In 2024-2025, the Colours of Our Scarves programme made a significant impact by reaching over 700 pupils across 11 high schools and conducting 60 dedicated workshops at 13 college campuses. The programme received outstanding feedback, with a 97.8% satisfaction rate and over 90% of participants reporting an improved understanding of legal responsibilities and hate behaviours in sport. Additionally, the new partnership with the West of Scotland Football League allowed the programme to deliver workshops to a majority of football teams within the league, expanding the programme's reach and influence.

#### Active Seniors

In 2024-2025, the Active Seniors programme continued to maintain the high level of activity established in the previous year, with over 160 service users benefiting from the programme throughout the year. The programme also expanded its reach into the eastern areas of Glasgow, on the peripheries of North and South Lanarkshire, continuing to enhance the well-being of older adults in the region.

#### On The Ball FC

In the 2024–2025 financial year, On The Ball FC transitioned from operating four teams to three, concluding the over-40s team at the end of March 2025. Despite this adjustment, membership has now bounced back to around 60 players, ensuring a stronger financial footing going into the next year. Additionally, former trustee and project coordinator [REDACTED] has stepped away from all duties related to club operations. We wish [REDACTED] the very best and thank him for all his efforts.

### **Financial Review**

In the charity's seventh year of operation, it has recorded a surplus of £18,322 (restricted funds surplus - £16,871; unrestricted funds surplus £1,451) on income of £128,632. The charity's accounting policy regarding income recognition gives rise to significant year-to-year fluctuations in surpluses and deficits. Expenditure in the year of £110,310 was roughly comparable to the preceding year (£117,787), demonstrating that delivery on the charity's programmes continued at a similar level but



a significant element of grants received in the period will be utilised in the forthcoming accounting period.

At the balance sheet date the charity had total reserves of £69,542, comprising £31,075 of restricted funds and £38,467 of unrestricted funds.

### **Reserves Policy**

It has been the trustees' intention to establish sufficient unrestricted reserves to cover approximately three months' running costs for the charity, together with an estimate of termination costs in the event of the charity failing to obtain ongoing funding for its work. The trustees conclude that the reserves policy has been met and that the charity is a going concern.

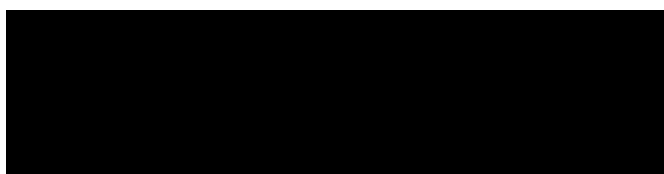
### **Plans for Future Periods**

As we continue to expand our range of services to support individuals, communities, and specialist population groups throughout Scotland, we remain mindful of the challenges that may arise. It is essential to acknowledge the positive impact we have made and the many individuals we have served during this period.

Our achievements are a testament to the dedication of our staff and board members. While we have already secured one multi-annual award, we recognize that targeting and securing additional multi-year funding streams will be crucial to sustaining and growing our work. Our aim is to strengthen our financial resilience, diversify income sources, and reinforce the long-term viability of our core projects.

Looking ahead, we are committed to developing new initiatives that respond to emerging community needs, deepening partnerships with local and national stakeholders, and continually evaluating our impact to ensure our services remain relevant, inclusive, and effective.

Approved by the Trustees on 13 October 2025 and signed on their behalf by:





**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE FAIR PLAY FOUNDATION  
For the Period Ended 31 March 2025**

I report on the financial statements of the charity for the period ended 31 March 2025, which are set out on pages 7 to 13.

**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 trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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 2006 Regulations. 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 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 comply with Regulation 8 of the 2006 Accounts Regulationshave 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.

[REDACTED]  
Chartered Accountants Ireland  
Montpelier Chartered Accountants  
1 Dashwood Square  
Newton Stewart DG8 6EQ

Dated: 13 October 2025



**STATEMENT OF FINANCIAL ACTIVITIES**  
**For the period ending 31 March 2025**

	Notes	31 Mar 25			31 Mar 24		
		Restricted funds £	Unrestrict- ed funds £	Total funds £	Restricted funds £	Unrestrict- ed funds £	Total funds £
<b>Income from</b>							
Donations & legacies - grant income		96,250		<b>96,250</b>	65,500		<b>65,500</b>
Donations & legacies - donations			2,043	<b>2,043</b>			
Charitable activities			30,339	<b>30,339</b>		29,696	<b>29,696</b>
<b>Total income</b>		<b>96,250</b>	<b>32,382</b>	<b>128,632</b>	<b>65,500</b>	<b>29,696</b>	<b>95,196</b>
<b>Expenditure on</b>							
Charitable activities	2	(74,077)	(36,233)	<b>110,310</b>	(85,913)	(31,874)	<b>(117,787)</b>
<b>Total resources expended</b>		<b>(74,077)</b>	<b>(36,233)</b>	<b>110,310</b>	<b>(85,913)</b>	<b>(31,874)</b>	<b>(117,787)</b>
<b>Net income/(expenditure) &amp; net movement in funds before transfers</b>		<b>22,173</b>	<b>(3,851)</b>	<b>18,322</b>	<b>(20,413)</b>	<b>(2,178)</b>	<b>(22,591)</b>
Transfers		(5,301)	5,301		(4,497)	4,497	
<b>Net income/(expenditure) and net movement in funds</b>		<b>16,872</b>	<b>1,450</b>	<b>18,322</b>	<b>(24,910)</b>	<b>2,319</b>	<b>(22,591)</b>
Total funds brought forward		<b>14,203</b>	<b>37,017</b>	<b>51,220</b>	39,113	34,698	<b>73,811</b>
<b>Total funds carried forward</b>		<b>31,075</b>	<b>38,467</b>	<b>69,542</b>	<b>14,203</b>	<b>37,017</b>	<b>51,220</b>

The notes on pages 10 to 13 form an integral part of these accounts



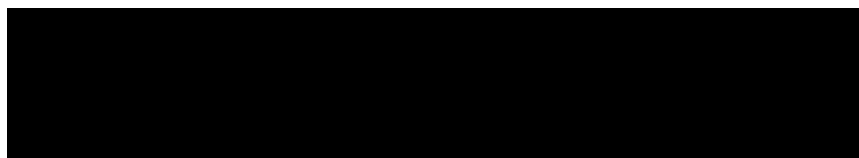


**BALANCE SHEET**  
**31 March 2025**

	Notes	31 Mar 25 £	31 Mar 24 £
<b>Current assets</b>			
Debtors	5	1,414	2,461
Bank balances		72,875	55,511
		<b>74,289</b>	<b>57,972</b>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	6	(4,747)	(6,752)
		<b>69,542</b>	<b>51,220</b>
<b>Income funds</b>			
Restricted funds	7	31,075	14,203
Unrestricted funds		38,467	37,017
		<b>69,542</b>	<b>51,220</b>

The notes on pages 10 to 13 form an integral part of these accounts

Approved by the trustees on 13 October 2025 and signed on their behalf by:-





## NOTES TO THE ACCOUNTS

Period ended 31 March 2025

### 1. Accounting Policies

A summary of the principal accounting policies adopted (which have been applied consistently, except where noted), judgements and key sources of estimation, is set out below.

#### ***Basis of preparation***

The financial statements have been prepared under the historical cost convention in accordance with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), Accounting and Reporting by Charities: Statement of Recommended Practice, the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS102.

#### ***Going concern***

In the opinion of the trustees, the charity has sufficient cash reserves to meet its working capital requirements for the foreseeable future. There are no material uncertainties that cast significant doubt upon the charity's ability to continue as a going concern.

#### ***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Restricted funds are amounts received which the provider has specified are to be used solely for a specific purpose.

#### ***Income***

All income is recognised when the charity has entitlement to the funds, the receipt is probable and the amount can be measured reliably.

#### ***Expenditure and irrecoverable VAT***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### ***Employee benefits***

The cost of unused holiday entitlement is recognised in the period in which the employees' services are received.

#### ***Pensions costs***

The charity makes contributions on behalf of employees to a defined contribution scheme. Contributions are charged to the income and expenditure account over the period to which they relate.



**Debtors and creditors**

Debtors are measured at transaction price, less any impairment.

Creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers.

**Taxation**

The charity meets the definition of a charitable company for UK corporation tax purposes and is therefore exempt from taxation in respect of income or capital gains.

**2. Expenditure on Charitable Activities**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Staff salaries	47,768	43,397
Sessional staff	13,078	24,054
Other staff costs	177	149
Travel and subsistence	1,417	1,659
Promotional materials and events	1,031	1,100
Design and PR	294	300
Kit and equipment	1,570	1,901
Football operations	30,827	30,519
Support and governance costs	14,148	14,708
	<b><u>110,310</u></b>	<b><u>117,787</u></b>

Support and governance costs comprise the following:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Finance and admin assistance – support	4,070	5,250
Rent and office costs – support	8,651	8,161
Professional fees	600	600
Other costs	827	697
	<b><u>14,148</u></b>	<b><u>14,708</u></b>

Other than £36,223 (2023/24 - £31,874), all costs during the year are for restricted funds.



### 3. Employees

The average monthly number of employees during the year was 1.5 (2023/24 – 2).

There were no employees whose annual remuneration was £60,000 or more.

The charity considers that the key management personnel includes the trustees and the Chief Executive (who is also a trustee). The total employment benefits including employers' National Insurance and employer pension contributions of the key personnel were £48,320 (2023/24 – £49,431).

### 4. Trustees

██████████, the chief executive who is also a trustee of the charity, received remuneration of £39,623 (2023/24 – £39,243) in respect of his duties as chief executive.

In all cases, the remuneration paid was in accordance with the charity's constitution.

No other trustees (or any persons connected with them) received any remuneration, benefits or reimbursement of expenses from the charity during the year apart from ██████████ who received mileage and other expenses of £1,621 (2023/24 – £1,568).

The charity has trustee indemnity insurance in place.

### 5. Debtors

	2025 £	2024 £
Trade debtors	320	
Other debtors	894	1,501
Prepayments	200	960
	<u>1,414</u>	<u>2,461</u>

### 6. Creditors: Amounts Falling Due Within One Year

	2025 £	2024 £
Deferred income	500	2,000
Other creditors and accruals	4,247	4,752
	<u>4,747</u>	<u>6,752</u>



## 7. Restricted Funds

The restricted funds of the charity comprise the unexpended balances of grants held on trust subject to specific conditions by the donors as to how they may be used. The grants received in the period and associated expenditure are set out below with further details provided in the Trustees' Report.

Donor	Project	Opening funds £	Income £	Expenditure £	Closing funds £
Scottish Government	Colours of our Scarves	8,801	53,000	(60,278)	1,523
Barchester Charitable Foundation	Active Seniors		1,000	(1,000)	
Charles Hayward Foundation	Active Seniors		5,000	(4,999)	1
National Lottery Awards for All	Active Seniors		20,000	(8,580)	11,420
People's Postcode Trust	Active Seniors		17,250	(1,725)	15,525
Other funds	Active Seniors	809		(446)	363
Carling & Proper Pubs, via ActionFunder	Walking Football	551		(550)	1
Other funds	Various	4,042		(1,800)	2,242
		<b>14,203</b>	<b>96,250</b>	<b>(79,378)</b>	<b>31,075</b>

Achievements and performance in respect of Colours of our Scarves and the various Active Seniors projects are discussed in detail in the Trustees' Report. As set out above, the Walking Football project was completed in the financial year and a further £1,800 of costs incurred in respect of a project first funded in 2020.

Included within expenditure totalling £79,378 above is a transfer from restricted to unrestricted funds of £5,301, principally relating to the recovery of central costs.

## 8. Analysis of Net Assets Between Funds

	Unrestricted £	Restricted £	Total £
Fund balances at 31 March 2025 are represented by:			
Current assets/(liabilities)	38,467	31,075	69,542
	<b>38,467</b>	<b>31,075</b>	<b>69,542</b>

## 9. Related Party Transactions

There were no disclosable related party transactions during the year.

