

Boards for Bairns

SC051996

Accounts for the year to 30 September 2025

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APPENDIX 1



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	October	2024	To	30	September	2025

Reference and administration details

Charity name	Boards for Bairns
Other names charity is known by	
Registered charity number	SC051996
Charity's principal address	22/7 Caledonian Crescent
	Edinburgh
	Postcode EH11 2AJ

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	Rory Fell			
2	Michaela Moore			
3	Tom Chisholm			
4	Nathan Graham			
5	Gregor Fell			
6	Lewis Robertson			
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

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

Boards For Bairns was established in September 2022 as an unincorporated Scottish charity and is governed by its own constitution. The charity is directed by the trustees and they shall be entitled to appoint and remove any individual as a trustee by way of a resolution passed by majority vote at a meeting of the trustees. The trustees may regulate their proceedings as they think fit and a meeting shall be held at least once per year.

Trustee recruitment and appointment

The trustees who served the charity during the period were as follows: Rory Fell (Chair), Michaela Moore (Secretary), Tom Chisholm (Treasurer), Nathan Graham, Gregor Fell, and Lewis Robertson.

Objectives and activities

Charitable purposes

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.

Summary of the main activities in relation to these objects

Collection and distribution of skateboarding equipment.

APPENDIX 1

Achievements and performance

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

The trustees have worked together using online and in person meetings.

The trustees view sustainability as extremely important. For this reason we made an effort to gather used skateboarding equipment, which we then refurbished and distributed to children under the age of 16 who lack the financial means to purchase a brand-new board.

In this period, minimal purchases were required due to having a decent amount of donated material. One bulk purchase of new skateboards was required at Christmas time as many boards are given out as Santa presents. For this reason, they could not be second-hand.

Trustees played a role in bringing about the new Dunfermline Skatepark in collaboration with the Dunfermline Regeneration Trust, and organised the opening event in September 2025 which brought in hundreds of attendees.

The coaches who were put through training by the charity during the last period used their qualifications to provide free taster sessions at Dunfermline Skatepark.

Financial review

Brief statement of the charity's policy on reserves

The charity intends to always keep £1,000 in reserves to be used in a time of special need.

Details of any deficit

The charity does not have a deficit.

Donated facilities and services (if any)

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) <i>OSCR will accept digital or typed signatures</i>	Rory Fell	
Full name(s)	Rory Fell	
Position (e.g. Chair)	Chair	
Date	17 May 2026	

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	October	2024		30	September	2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	1,100				1,100	1,005
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	641
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	1,100	-	-	-	1,100	1,646
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	1,100	-	-	-	1,100	1,646
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	287				287	1,868
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	287	-	-	-	287	1,868
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	287	-	-	-	287	1,868
Net receipts / (payments)	813	-	-	-	813	(222)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	813	-	-	-	813	(222)

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	6,216				6,216	6,438
	Surplus / (deficit) shown on receipts and payments account	813				813	(222)
						-	
						-	
	Cash and bank balances at end of year	7,030	-	-	-	7,030	6,216
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-

	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

Rory Fell	Rory Fell	17.05.2026
Michaela Moore	Michaela Moore	17.05.2026

Section C Notes to the Accounts

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

Unrestricted funds for the purpose of increasing participation in skateboarding, including purchasing skateboarding equipment, funding teaching qualifications, and competition prizes.

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
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Authority under which paid

C3b Trustee remuneration - details

	£

C4a Trustee expenses

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

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	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 £
Donations	1,100				1,100	1,005
					-	
					-	
					-	
Total	1,100	-	-	-	1,100	1,005
	-	-	-	-	-	-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
Fundraisers - Ticket sales	-				-	641
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	641
	-	-	-	-	-	reference error

4 Payments relating directly to charitable activities

	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 £
Skateboarding Equipment	254				254	930
Postage	32				32	159
Postage Supplies					-	26
Donation Bin					-	17
Training					-	721
Competition Prizes					-	15
					-	
					-	
					-	
Total	286	-	-	-	286	1,868
	reference error	-	-	-	reference error	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	1,100				1,100	1,005
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	641
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	1,100	-	-	-	1,100	1,646
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	1,100	-	-	-	1,100	1,646
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	287				287	1,868
Grants and donations					-	
Governance costs:					-	
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Sub total	287	-	-	-	287	1,868
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	287	-	-	-	287	1,868
Net receipts / (payments)	813	-	-	-	813	(222)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	813	-	-	-	813	(222)

Nature and purpose of funds

Unrestricted funds for the purpose of increasing participation in skateboarding, including purchasing skateboarding equipment, funding teaching qualifications, and competition prizes.

APPENDIX 3



		Independent examiner's report on the accounts						
Report to the trustees/members of		Boards for Bairns						
Registered charity number		SC051996						
On the accounts of the charity for the period		Period start date				Period end date		
		Day	Month	Year		Day	Month	Year
		01	October	2024	to	30	September	2025
Set out on pages		5 to 10						
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 (as amended). 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 2006 Accounts 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 the course of my examination, no matter has come to my attention 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.							
Signed:					Date:	5/6/24		
Name:	Stewart McKinnon							
Relevant professional qualification(s) or body (if any):	Chartered Tax Adviser							
Address:	Unit 26, Dunfermline Business Centre Izatt Avenue Dunfermline, Fife KY11 3BZ							

Boards For Bairns

Trustees' Annual Report for the year ended 30.09.2025

Charity Registration Number: SC051996

Trustees: Rory Fell, Gregor Fell, Tom Chisholm, Nathan Graham, Lewis Robertson, Michaela Moore

Principal Address: 42 Dover Park, Dunfermline, Fife, KY118HU

Bankers: Bank of Scotland

Independent Examiner: Stewart McKinnon

Structure, Governance and Management

Boards For Bairns was established in September 2022 as an unincorporated Scottish charity and is governed by its own constitution. The charity is directed by the trustees and they shall be entitled to appoint and remove any individual as a trustee by way of a resolution passed by majority vote at a meeting of the trustees. The trustees may regulate their proceedings as they think fit and a meeting shall be held at least once per year.

Charitable Purposes

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.

Trustees

The trustees who served the charity during the period were as follows: Rory Fell (Chair), Tom Chisholm (Treasurer), Michaela Moore (Secretary), Nathan Graham, Gregor Fell, and Lewis Robertson.

Principal Activities

The trustees have worked together using online and in person meetings.

The trustees view sustainability as extremely important. For this reason we made an effort to gather used skateboarding equipment, which we then

refurbished and distributed to children under the age of 16 who lack the financial means to purchase a brand-new board.

In this period, minimal purchases were required due to having a decent amount of donated material. One bulk purchase of new skateboards was required at Christmas time as many boards are given out as Santa presents. For this reason, they could not be second-hand.

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