

REGISTERED CHARITY NUMBER: SC072730

Report of the Trustees and  
Unaudited Financial Statements for the Period 4 August 2023 to 31 August 2024  
for  
Fairness Acceptance Inclusion Respect

Fairness Acceptance Inclusion Respect

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for the Period 4 August 2023 to 31 August 2024

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Report of the Trustees  
for the Period 4 August 2023 to 31 August 2024

The trustees present their report with the financial statements of the charity for the period 4 August 2023 to 31 August 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

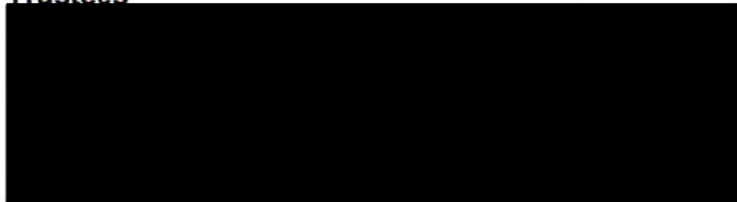
**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
SC072730

**Principal address**

Broomhill  
Ardconnel Hill  
Oban  
Argyll  
PA34 5DY

**Trustees**



**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.

**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.

Report of the Trustees

for the Period 4 August 2023 to 31 August 2024

**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**

We organise activities and events for children and their families in a way that ensures those who are disadvantaged by reason of ill health or disability are included.

**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 is a small charity run by the board of Trustees for the benefit of children with additional support needs arising from disability and their families.

We first came together in April 2023 and became a charity in August 2023

This has been our first year as a registered charity and we have been extremely busy as services are cut from every level of government. We have tried to fill in the gap where we can.

We organise activities and events for the children and their families. Swimming and holiday activities are particularly successful.



Report of the Trustees

for the Period 4 August 2023 to 31 August 2024

**ACHIEVEMENT AND PERFORMANCE**

**Fundraising activities**

The team worked hard on quiz nights, raffle tickets, food night and fundraising stalls at local events and a golf challenge in Arran involving the chair and his friend.

Thank you to everyone who helped with fundraising throughout the year, whether buying raffle tickets, donating a prize, raising funds or making a financial donation. It is very much appreciated.

Thank you to local businesses who provided fabulous raffle prizes and made financial contributions.

Oban and the surrounding area is a special place and our children deserve every single thing we can provide and more it is such a giving town even through tough economic times.

**FINANCIAL REVIEW**

**Reserves policy**

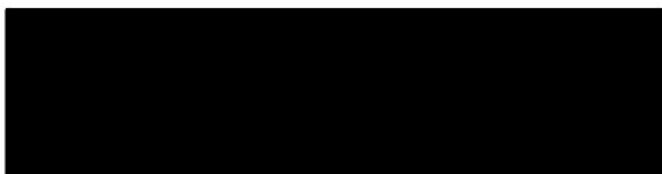
FAIR does not currently have a policy on reserves.

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 £16,104 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.

**FUTURE DEVELOPMENTS**

Our plans for the future. We hope to continue and build on the activities we currently run as well as broadening activities to include more information and support for parents and caregivers.

Approved by order of the board of trustees on 9TH MAY 2025 and signed on its behalf by:



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

I report on the accounts for the period 4 August 2023 to 31 August 2024 set out on pages five to eight.

**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.

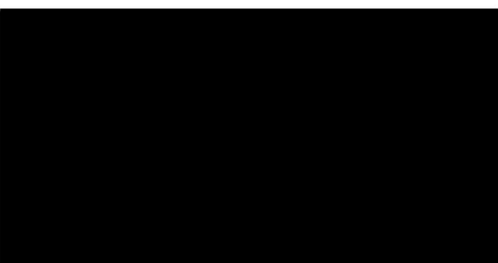
**Independent examiner's statement**

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.



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

Date: ..... 16/5/2025 .....

Fairness Acceptance Inclusion Respect

Statement of Financial Activities  
for the Period 4 August 2023 to 31 August 2024

	Notes	Unrestricted fund £
<b>INCOMING RESOURCES</b>		
<b>Incoming resources from generated funds</b>		
Voluntary income		6,928
Activities for generating funds	2	3,390
<b>Incoming resources from charitable activities</b>	3	
Operating Inclusive events		16,000
<b>Total incoming resources</b>		26,318
 <b>RESOURCES EXPENDED</b>		
<b>Costs of generating funds</b>		
Costs of generating voluntary income		1,904
<b>Charitable activities</b>		
Operating Inclusive events		8,255
<b>Total resources expended</b>		10,159
 <b>NET INCOMING RESOURCES</b>		16,159
 <b>TOTAL FUNDS CARRIED FORWARD</b>		16,159

The notes form part of these financial statements

Fairness Acceptance Inclusion Respect

Balance Sheet

At 31 August 2024

	Notes	Unrestricted fund £
<b>CURRENT ASSETS</b>		
Cash at bank and in hand		16,159
<b>NET CURRENT ASSETS</b>		16,159
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		16,159
<b>NET ASSETS</b>		16,159
<b>FUNDS</b>	5	
Unrestricted funds		16,159
<b>TOTAL FUNDS</b>		16,159

The financial statements were approved by the Board of Trustees on 16.5.2025  
and were signed on its behalf by:



The notes form part of these financial statements



Notes to the Financial Statements  
for the Period 4 August 2023 to 31 August 2024

**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**

Fundraising events	£ 3,390
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**3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

	Activity	£
Grants	Operating Inclusive events	16,000

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

Argyll & Bute Council	£ 16,000
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Notes to the Financial Statements - continued  
for the Period 4 August 2023 to 31 August 2024

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the period ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the period ended 31 August 2024.

**5. MOVEMENT IN FUNDS**

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

Net movement in funds, included in the above are as follows:

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

Detailed Statement of Financial Activities  
for the Period 4 August 2023 to 31 August 2024

£

**INCOMING RESOURCES**

**Voluntary income**

Donations 6,928

**Activities for generating funds**

Fundraising events 3,390

**Incoming resources from charitable activities**

Grants 16,000

**Total incoming resources** 26,318

**RESOURCES EXPENDED**

**Costs of generating voluntary income**

Fundraising costs 1,904

**Charitable activities**

Insurance 385

Postage and stationery 65

Sundries 144

Swimming pool hire 545

HSPC Play scheme costs 4,653

CHWB expenses 565

Clubhouse supplies 452

Storage 737

Computer costs 584

Activities 125

8,255

**Total resources expended** 10,159

**Net income** 16,159