

Wheels In Nairnshire

Annual Report for the year ended 31st December 2024

Chairman's Statement

Wheels in Nairnshire's vision is of a community transport service which assists anyone in the local community who needs help with transport, tackling the weaknesses in current transport provision, social isolation and addressing the unmet needs identified by local people. It seeks to benefit the communities of Ardersier, Tornagrain, Dalcross, Croy, and those of Nairn and Nairnshire which are defined as falling within the postcode area IV12.

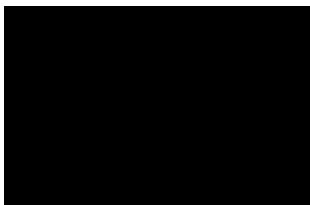
We deliver the Nairnshire Dial a Bus service with core funding through a Service Level Agreement with Highland Council. We have been operating it since July 2021 and are contracted at least until June 2026. Highland Council provides us with a fully maintained Electric wheelchair accessible vehicle (WAV) for the purpose and an interim loan of a diesel 8-seater vehicle. Our ability to meet growing demand has reached the peak of our capacity, both in terms of vehicles and drivers, based on the budget allocated to the SLA by THC. We reached this peak in 2023.

We also operate a volunteer car driver scheme. Whilst our volunteers continue to use their own cars to provide lifts for a range of purposes to any resident in our catchment area described above, they also are able to serve passengers with a further wheelchair accessible vehicle (WAV). This scheme continues to be funded by a grant from Highland Council's Community Transport Fund and is supported by a growing band of volunteers.

Both Dial a Bus and the car driver scheme operate a personal door-to-door service. The car scheme strengthens our service to the community in that, unlike Dial a Bus, our volunteers can take service users beyond Nairnshire's boundaries. This continues to be mostly for journeys to hospital appointments in Inverness, Dingwall and Golspie. The addition of the WAV has seen continued growth in general demand, particularly from wheelchair users.

Both services operate on a Pay What You Can (PWYC) basis. Although initial income from this was modest, the average amount received from passengers has risen by 21% for the car scheme and 90% for DAB. Pay What You Can donations now underwrite the operating costs of the car scheme and make a small contribution to overheads.

We continue to reach more and more service users helping them to keep vital medical appointments, meet friends, go shopping and so on. The service has been breaking down barriers, helping to reduce isolation and building confidence and engagement with the rest of the community.



Plans for future periods

Demand for both services grew in the year. There remains significant untapped demand for both services. We are actively pursuing a strategy to meet this, seeking changes to the basis on which DAB is funded and additional funding from other sources to enable us to recruit more paid and volunteer drivers and acquire more vehicles.

Reference and administrative details

Charity number: SC048382

Registered Office: 15 Old Bar Road, Nairn IV12 5BX

Our advisers

Auditors: Ritson Young, 28 High Street, Nairn IV12 4AU

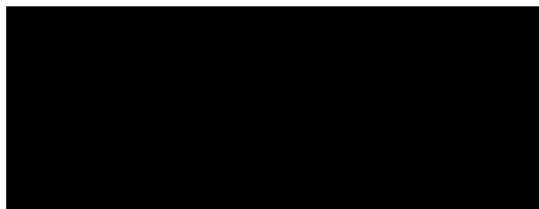
Bankers: Royal Bank of Scotland, 29 Harbour Road, Inverness

Third Sector Support: HTSI, Nairn Access Panel, Community Transport Association

Directors and trustees

Chair:

Elected Trustees:



Structure, Governance and Management

Governing document

Wheels In Nairnshire is a Scottish Charitable Incorporated Organisation governed by its Memorandum and Articles of Association 16th May 2018. It is a registered charity with the Scottish Charity Regulator. Anyone over the age of 16 within the “community” can become a member of the Company.

Appointment of Trustees

As set out in the Articles of Association the trustees are elected annually by the members of the charity attending the Annual General Meeting and serve for a period of one year and are eligible to stand for re-election. The trustees have the power to appoint up to two Co-opted Trustees either on the basis that he/she has been nominated by a body with which the Company has close contact in the course of its activities or on the basis that he/she has specialist experience and/or skills which could be of assistance to the directors.

All members are circulated with invitations to nominate trustees prior to the AGM advising them of the retiring trustees and requesting nominations for the AGM. When considering co-opting trustees, the Board has regard to the requirement for any specialist skills needed.

Trustee induction and training

New trustees are informed of their obligations under charity law, the Scottish Charity Regulator’s guidance on trustee duties and provided with copies of the charity’s Memorandum and Articles of Association, Business Plan and recent financial position of

the charity. Trustees participate in meetings and events focused on the company's governance and decision-making processes.

Organisation

The board of trustees, which can have up to 7 members, administers the charity. The board normally meets every quarter.

Risk Management

The trustees manage risk in the following way:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

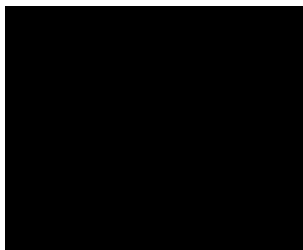
A key element in the management of financial risk is a regular review of available liquid funds to settle debts as they fall due, a strategic approach to business planning and dedication of resources to the generation of any additional funding required.

Statement as to disclosure to our auditors

In so far as the trustees are aware at the time of approving our trustees' annual report:

- there is no relevant information, being information needed by the auditor in connection with preparing their report, of which the group's auditor is unaware, and
- the trustees, having made enquiries of fellow trustees and the group's auditor that they ought to have individually taken, have each taken all steps that he/she is obliged to take as a trustee in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

By order of the board of trustees



WHEELS IN NAIRNSHIRE

SC048382



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Mo	Year
	01	01	2024		31	12	2024

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	1,450				1,450	31
Legacies					-	
Grants	3,125				3,125	90,373
Receipts from fundraising activities					-	
Gross trading receipts	70,137				70,137	55,560
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	74,712	-	-	-	74,712	145,964
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	74,712	-	-	-	74,712	145,964
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	60,541				60,541	57,816
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	165				165	349
Legal costs					-	
Other	836				836	445
					-	
A3 Sub total	61,542	-	-	-	61,542	58,610
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	80,991
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	80,991
Total payments	61,542	-	-	-	61,542	139,601
Net receipts / (payments)	13,170	-	-	-	13,170	6,363
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	13,170	-	-	-	13,170	6,363

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	15,442				15,442	9,079
	Surplus / (deficit) shown on receipts and payments account	13,170				13,170	6,363
						-	
						-	
	Cash and bank balances at end of year	28,612	-	-	-	28,612	15,442
	(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

Section C Notes to the Accounts

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

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
General	Highland Council	4	3,125
Total			3,125

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)	
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

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

2 Grants

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

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	reference error	-	-	-	reference error	reference error

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Additional analysis (2)

5 Breakdown of unrestricted funds

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					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-		-
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					cross ref error	
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
					-	
Sub total	-	-	-	-	-	-
					cross ref error	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
					cross ref error	
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					cross ref error	

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	WHEELS IN NAIRNSHIRE						
On the accounts of the charity for the period	SC048382							
	Period start date				Period end date			
	Day	Month	Year		Day	Month	Year	
	01	01	2024	to	31	12	2024	
Set out on pages								(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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. 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.</p>							
Basis of independent examiner's statement	<p>My examination is 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 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 accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <p>1. which gives me reasonable cause to believe that in any material respect the requirements:</p> <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <p>2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.</p>							
Signed:					Date:	22 July 2025		
Name:								
Address:	RITSON YOUNG CA 28 HIGH STREET NAIRN IV12 4AU							

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.