

Crossroads Care Harris

Scotland · Charity number SC050188

Details

| | |
|------------|--|
| Status | Active |
| Legal form | SCIO (Scottish Charitable Incorporated Organisation) |
| Registered | 2020-05-28 |
| Register | View on the OSCR register |

Contact

| | |
|---------|--|
| Address | 3 Borve Harris HS3 3HT |
| Website | www.crossroadsisleofharris.co.uk |

Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: Crossroads Care Harris provides respite care in the home to carers of ill, elderly and people with disabilities. Crossroads Care Harris also supports vulnerable people living alone in isolated circumstances. Respite care is achieved by putting a trained care attendant into the home to take over the caring responsibilities of the carer. Harris is sparsely populated and has an ageing population so there are many people living alone who are no longer able to drive and are isolated. Support for people living alone ranges from providing company and stimulation, providing transport and company to go to Day Care, activities, events, medical and dental appointments, shopping, banking. Emergency overnight care is also provided to avoid someone living alone being unnecessarily admitted to hospital. Night care can also be provided at end of life to allow someone to remain at home.

Beneficiaries: 'Older People'

Objectives: 4 The organisation's purposes are generally to carry out, within Harris, the objects of the organisation and particularly to provide a high quality service in the community to enable carers to take time off when needed and to support those who live alone and struggle with ill-health or loneliness. The organisation has the following specific aims: 4.1 To relieve stress on the persons or family caring for an elderly person or for someone with physical, sensory or mental impairment and 4.2 To support in appropriate circumstances an elderly person or people with physical, sensory or mental impairment who live alone.

Geography

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

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2026-03-31 | £104,254 | £101,989 | - | 16 |
| 2025-03-31 | £91,860 | £103,036 | - | 18 |
| 2024-03-31 | £92,193 | £104,008 | - | 19 |
| 2023-03-31 | £75,849 | £67,896 | - | 15 |
| 2022-03-31 | £68,258 | £67,281 | - | 13 |
| 2021-03-31 | £0 | £0 | - | 13 |

Crossroads Care Harris

Scotland - Charity number SC050188

Accounts

CROSSROADS CARE HARRIS
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED
31 March 2026

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 March 2026

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**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

The Trustees present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2026.

REFERENCE AND ADMINISTRATIVE DETAILS

| | |
|-----------------------------|--|
| Charity Name | Crossroads Care Harris |
| Charity Number | SC050188 |
| Contact Address | The Old Primary School, Tarbert, Isle of Harris, HS3 3BG |
| Current Trustees | Mrs Dolina Maclean (Chair) Mrs Catherine I Morrison (Vice-Chair) Mrs Kathleen Macleod (Treasurer) Mrs Morag Munro (Secretary) Miss Mary Macaulay Mrs Katie Macleod Mrs Peggy Mackay Mrs Anne Broadbent (Retired 19 May 2025) Mr Ronald C Morrison (Retired 19 May 2025) Mr Angus Fraser Mr Calum N Macleod (Retired 18 November 2025) Mrs Katie Ann Mackinnon Mrs Joyce King |
| Independent Examiner | Mr D McLeman, Old Mission House, Borve, Harris, HS3 3HT |
| Bankers | Bank of Scotland, 47 Cromwell Street, Stornoway, HS1 2DD |

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

Crossroads Care Harris is a Scottish Charitable Incorporated Organisation registered with OSCR on 28 May 2020 and was registered with SCISWS on 23 December 2020. The purposes and administration arrangements are set out in the constitution.

Appointment of Trustees

Trustees, minimum number 6 and maximum number 20, are appointed or reappointed by members at the annual general meeting which is held in May/June of each year. Membership is open to interested members of the Harris community.

Volunteers

The Charity is dependent on volunteers for their continued support. The Trustees wish to place on record their thanks to all who helped during the year to make the charity a success.

**TRUSTEES ANNUAL REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

PURPOSES

The organisation's purposes are generally to carry out, within Harris, the objects of the organisation and particularly to provide a high quality service in the community to enable carers to take time off when needed and to support those who live alone and struggle with ill-health or loneliness.

ACHIEVEMENTS AND PERFORMANCE

The Trust has continued to provide respite care in the home to 37 service users and have provided respite to 19 carers and 10 family carers who are non-resident. They have also continued to support service users living alone, providing company, stimulation and combatting loneliness. Support has been provided for 2 young people with disabilities. Mandatory staff training plus training geared to user needs has been provided online using Careskills Academy. Practical Moving and Handling and First Aid Training has been provided by WICCF Trainers. The Service is facing staff shortages and recruitment of staff has been targeted.

FINANCIAL REVIEW

Summary

Balance at the bank on 31 March 2026 was £85,229.36. Total income was £104,254 and total expenditure was £101,989 resulting in a surplus of £2,265 however, this includes the Community Mental Health and Wellbeing Fund of £5,000 which is for the 2026/2027 financial year, resulting in an actual deficit of £2,735.

Reserves Policy

Crossroads Care Harris has a Reserves policy which stipulates that the Service retains enough reserves to be able to continue the service for six months in the event of grant funding expiring. Many of the staff are long standing and would be entitled to redundancy payments. This is also covered by our Reserves.

Approved by the Trustees on and signed on its behalf:

DM Maclean

Dolina M Maclean

Chair

24 April 2026

**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2026**

Independent Examiner's Report to the Trustees of Crossroads Care Harris

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 6-9.

Respective responsibilities of Trustees and Examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 the 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 came 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 Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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.

D McLeman
Independent Examiner
Borve Hall
Harris

Date.

24TH APRIL 2026

Signature.

D McLeman

**STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

| | Note | 2026 £ | 2025 £ |
|-------------------------------|--|----------------|-----------|
| Receipts | | | |
| Grants – | IJB | 47,382 | 45,761 |
| | C M Macleod Trust | 5,000 | 5,000 |
| | Councillors Ward Fund | 2,000 | 2,000 |
| | Harris Charity Shop | 3,000 | 2,000 |
| | Community Mental Health and Wellbeing Fund | 5,000 | - |
| | Training Grant | 2,769 | - |
| Donations | 5 | 23,786 | 25,358 |
| Spot Purchase | | 84 | 378 |
| Fundraising | 5 | 15,233 | 11,363 |
| Total Receipts | | 104,254 | 91,860 |
| Payments | | | |
| Cost of charitable activities | 6 | 101,989 | 102,981 |
| Governance Costs | | - | 55 |
| Total Payments | | 101,989 | 103,036 |
| Surplus for the period | | 2,265 | (11,176) |

The notes on pages 8-9 form an integral part of these accounts

**STATEMENT OF BALANCES
AS AT 31 MARCH 2026**

| | 2026 £ | 2025 £ |
|-------------------------------|---|-----------------|
| Funds Reconciliation | | |
| Cash at Bank (01.04.25) | 82,964 | 94,140 |
| Surplus (deficit) | 2,265 | (11,176) |
| Cash at Bank (31.03.26) | 85,229 | 82,964 |
| Cash and Bank Balances | | |
| Cash at Bank | 85,229 | 82,964 |
| Other Assets | | |
| Equipment - | laptop/phone (£700/£141) filing cabinet (132) in 2023 laptops in 2024 | |
| | - | - |
| Total other assets | none | |
| Liabilities - | none | |

The notes on page 8 form an integral part of these accounts

Approved by the Trustees on and signed on their behalf by:

Dolina M Maclean
Chair

Dolina Maclean
.....

Kathleen Macleod
Treasurer

Kathleen Macleod
.....

Date: **11th May 2026**
.....

11th May 2026
.....

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2026**

1 Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Fund Accounting

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. The charity does not currently have any restricted funds.

3 Taxation

The charity is not liable to income tax or capital gains tax on its charitable activities. Irrecoverable VAT is included in the payment to which it relates.

4 Related Party Transactions

The Treasurer and Secretary were paid an honorarium of £750. No other trustee or anyone connected to the Trust received any expenses during the year.

| 5 Donations | 2026 | 2025 |
|---------------------------------------|-------------|---------------|
| Anonymous | 9,069 | 4,779 |
| Funeral Donations | 7,720 | 4,375 |
| Churches | 2,765 | 2,988 |
| Organisations | 3,743 | 2,619 |
| Collecting jars | 489 | 328 |
| Fundraising Donations: | | 11,363 |
| Half Marathon & Fun Run | 2,968 | - |
| Primary Football Tournament | 70 | - |
| Leverburgh Car Wash | 1,172 | - |
| Charities Fayre | 1,364 | - |
| Online Raffles & Auction | 4,417 | - |
| Baking Stall at the Harris Distillery | 796 | - |
| Cottage Auctions/Raffle | 875 | - |
| Great Glen Walk | 1,057 | - |
| Calendars | 2,410 | - |

| 6 | Cost of Charitable Activities | 2026 | 2025 |
|----------|---|---------------|-------------|
| | Staff Costs – Care attendants | 58,392 | 59,361 |
| | Service Manager/Admin Assistant | 17,686 | 17,438 |
| | Travel | 16,616 | 16,141 |
| | Administration (postage, telephone, photocopying, consumables, website, Microsoft) | 2,567 | 2,773 |
| | Insurance | 2,494 | 2,410 |
| | Training | - | 538 |
| | HVS and WICCF membership | 120 | 120 |
| | Professional fees (PVG, SSSC, Care Inspectorate, ICO) | 1,096 | 1,063 |
| | Presentations | - | 39 |
| | Printing of calendars | 1,074 | 1,044 |
| | Honorarium | 1,500 | 1,500 |
| | Football tournament | 406 | 384 |
| | Fundraising (float for Sale of Work/Coffee Morning) | - | 170 |
| | Bank Charges | 38 | - |
| | | | |
| 7 | Governance costs | | |
| | Independent Examiners Fee | - | - |
| | Room hire for meetings | - | 55 |