

CHARITY NUMBER: SC051901

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
For the Year ended 30 September 2025**

**FOR
HARRIS CHARITY SHOP SCIO**

Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

HARRIS CHARITY SHOP SCIO

CONTENTS OF THE FINANCIAL STATEMENTS For the Year ended 30 September 2025

	Page
Report of the Trustees	1 - 2
Independent Examiner's Report	3
Receipts and Payments Accounts	4
Statement of Balances	5
Notes to the Financial Statements	6 - 7

HARRIS CHARITY SHOP SCIO

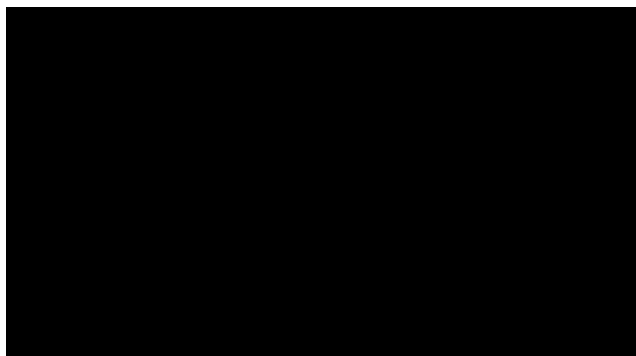
REPORT OF THE TRUSTEES
For the Year Ended 30 September 2025

The trustees present their report with the financial statements of the charity for the year ended 30 September 2024.


REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number	SC010161
	Seaforth Ardvourlie Isle of Harris HS3 3AB

Trustees



Independent Examiner

	
	Mann Judd Gordon Ltd Chartered Accountants 26 Lewis Street Isle of Lewis HS1 2JF

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The charity is a SCIO (Scottish Charitable Incorporated Organisation) and the purpose and administration arrangements are set out in the constitution.

Recruitment and appointment of new trustees

All the Group's office bearers are appointed by the members at the Annual General Meeting which is held in December each year.

HARRIS CHARITY SHOP SCIO
REPORT OF THE TRUSTEES
For the Year Ended 30 September 2025

OBJECTIVES AND ACTIVITIES

Charitable purposes

The purposes of the Group, as recorded in the constitution, are to provide and promote fundraising for distribution to local organisations providing help for the disabled, and to focus attention on the needs and services available for them.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

The Shop was open for business between October and December 2024. From December the focus was on acquiring, erecting and fitting out a new portacabin. Funding amounting to £31,656 was secured from a number of sources against a total cost of £37,312 – the difference coming out of reserves. The Project Manager and almost all the local contractors involved in the removal of the old building, the erection of the new one, the fitting out and the landscaping gave their labour free of charge. We are indebted to them.

The shop, which is more spacious than the previous one, opened on 19 May 2025 and has had a very productive season. Grants amounting to £15,000 were distributed to 14 charities providing services to the Harris community. A card machine for payments has been introduced and this will attract more custom in the future

FINANCIAL REVIEW

Reserves policy

The deficit for the year was £9,229 - after the award of £15,000 to 14 charities. £5,656 was taken from Reserves to fund the Charity's own contribution to the new building. (The profit on normal operations was therefore £11,336).

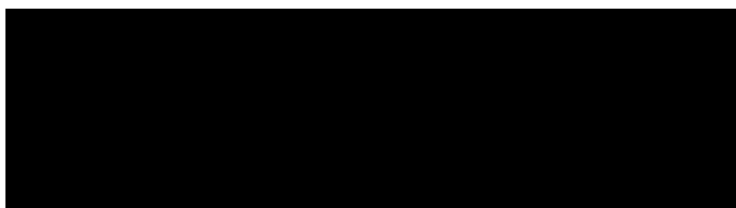
The unrestricted bank and cash reserves at the year end were £24,794.

The Trustees consider the unrestricted bank reserves will enable the Charity to continue to operate successfully as an organisation and to be able to assist a number of local organisations.

Grants received for the new portacabin were restricted and were spent on the new portacabin. There were no restricted funds remaining at 30 September 2025.

APPROVAL

This report was approved by the Board of Trustees on 4 December 2025 and were signed on its behalf by:

A large black rectangular box redacting the signature of the trustee.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF HARRIS CHARITY SHOP SCIO

I report on the accounts for the year ended 30 September 2025 set out on pages four to seven.

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) (d) 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 the independent examiner's report

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 connection with my examination, no matter has come to my attention:

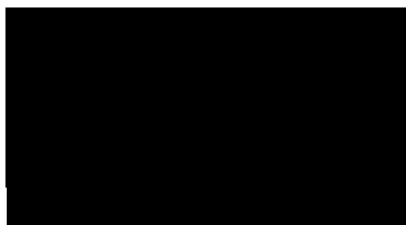
(1) which gives me reasonable cause to believe that, in any material respect, the requirements

- 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 to comply with Regulation 9 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
Mann Judd Gordon Ltd
Chartered Accountants
26 Lewis Street
Stornoway
Isle of Lewis
HS1 2JF

4 December 2025

HARRIS CHARITY SHOP SCIO

RECEIPTS AND PAYMENTS ACCOUNTS

For the Year Ended 30 September 2025

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	30.09.25 Total Funds £	30.09.24 Total Funds £
RECEIPTS					
Voluntary Income					
Donations	871			871	307
Grants for Portacabin			31,656	31,656	-
	871	-	31,656	32,527	307
Activities for generating funds					
Trading income	22,489			22,489	24,390
	22,489	-	-	22,489	24,390
Investment Income					
Bank account interest	347			347	443
	347	-	-	347	443
Total Incoming Resources	23,707	-	31,656	55,362	25,140
PAYMENTS					
Activities for generating funds					
Goods for sale	8,655			8,655	9,075
	8,655	-	-	8,655	9,075
Charitable Activities					
Grants to institutions	15,000			15,000	4,000
	15,000	-	-	15,000	4,000
Governance Costs					
Accountancy	486			486	468
Support Costs					
Portacabin costs	1,608			1,608	1,885
Purchase of Portacabin & Site	5,656		31,656	37,312	30,980
Postage & stationery	-			-	10
Maintenance	293			293	290
Lunch	430			430	406
Gifts	560			560	-
AGM costs	-			-	30
Sumup card machine	81			81	-
Card fees	4			4	-
Opening Costs	137			137	-
Shop Float	26			26	-
	8,795	-	31,656	40,450	33,601
Total Resources Expended	32,936	-	31,656	64,592	47,144
Surplus/(Deficit) for the year	(9,229)	-	-	(9,229)	(22,004)

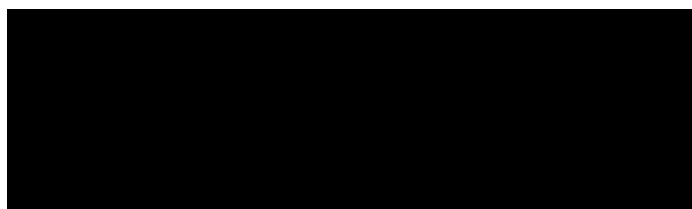
HARRIS CHARITY SHOP SCIO

STATEMENT OF BALANCES

As at 30 September 2025

	Unrestricted General Funds £	Unrestricted Designated Funds £	Restricted Funds £	30.09.25 Total Funds £	30.09.24 Total Funds £
Balances brought forward	34,023	-	-	34,023	56,027
Surplus / (deficit) for the year	(9,229)	-	-	(9,229)	(22,004)
Balances carried forward	24,794	-	-	24,794	34,023
Investments					
None	-	-	-	-	-
Other assets - current					
Stock		-	-	4,692	4,026
Other assets - fixed (actual, estimated and historic cost)					
Harris Charity Shop Site, Tarbert (2024 cost)	30,980	-	-	30,980	30,980
Portacabin (replaced in 2025)	29,400	-	-	29,400	5,000
Fixtures and fittings (estimated)	2,800	-	-	2,800	3,156
	63,180	-	-	63,180	39,136
Liabilities					
None	-	-	-	-	-

The financial statements were approved by the Board of Trustees on 4 December 2025 and were signed on its behalf by:



HARRIS CHARITY SHOP SCIO

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30 September 2025

1. ACCOUNTING POLICIES

Receipts and Payments Accounts

The accounts are prepared on a cash receipts and payments basis.

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.

Stock

Stock has been valued by the trustees, being the estimated value of the lower of cost and net realisable value.

2. TRANSACTIONS WITH TRUSTEES

Remuneration

There were no trustees' remuneration or other benefits for the year ended 30 September 2025 nor for the period ended 30 September 2024.

Expenses

There were no trustees' expenses paid for the year ended 30 September 2025 nor for the period ended 30 September 2024.

3. GRANTS RECEIVED

During the year ended 30 September 2025, the following grants were received in support of the purchase of the portacabin site and construction of the portacabin for the shop premises:

Highlands & Islands Enterprise	10,406
Outer Hebrides CLLD	10,000
Catherine M Macleod Trust	5,000
Muaitheabhal CWT	5,000
Councillors Ward Fund	1,000
James T Howat Trust	250
	<hr/>
	31,656
	<hr/>

HARRIS CHARITY SHOP SCIO

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended 30 September 2025

4. GRANTS DISBURSED

During the year the charity made the following grants to various institutions and individuals:

	30.09.25	30.09.24
	£	£
Bethesda	3,000	2,000
Crossroads Care Harris	3,000	2,000
MacMillian Cancer	1,000	0
Harris House	500	0
Tarbert Day Centre	250	0
Chest, Heart & Stroke	500	0
Ardshellich Home	1,000	0
Leverburgh Care Home	500	0
Cancer Research	1,000	0
Obbe Day Centre	250	0
RNLI Stornoway	500	0
Hebridean Men CS	1,500	0
HVS Tarbert in Bloom	500	0
Harris Community Wheels	1,500	0
	<u>15,000</u>	<u>4,000</u>