

# Harris Community Wheels

Scotland · Charity number SC052460

## Details

---

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2023-04-05
Register	<a href="#">View on the OSCR register</a>

## Contact

---

Address	Room 14 Council Offices Tarbert Isle of Harris HS3 3BG
---------	--

## Activities

---

**Activities:** 'It carries out activities or services itself'

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

**What the charity does:** The Charity was set up to provide wheelchair accessible transport to wheelchair users and people with poor mobility. A wheelchair accessible vehicle was purchased and volunteer drivers transport people who need it to hospital, medical, dental appointments, respite care, events and activities. The charity also have a wheelchair and a Trishaw available for use by members of the community.

**Beneficiaries:** 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

**Objectives:** The organisations purposes are generally to carry out, within Isle of Harris, the objects of the organisation and to provide: a) relief to those in need due to age, ill health, disability, financial hardship or other disadvantage. b) advancement of health and wellbeing c) the 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. 4The organisation has the following specific aim: 4.1 To provide wheelchair accessible transport to the Isle of Harris community to vulnerable people, people with disabilities and wheelchair users, to enable them to attend Day Care, Respite Care, appointments and other activities in order to aid mobility, alleviate discomfort, reduce isolation and improve their quality of life. 4.2 To provide transport for people in the community to enable them to access educational and sporting activities.

## 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	£17,527	£4,329	-	0
2025-04-30	£3,540	£2,284	-	0
2024-04-30	£33,835	£27,901	-	0

**Harris Community Wheels**

Scotland - Charity number SC052460

---

# Accounts

---



Registered Address: Room 14, Council Offices, Tarbert, Isle of Harris HS3 3BG  
Telephone: 01859 502588  
Email: [harriscommunitywheels@outlook.com](mailto:harriscommunitywheels@outlook.com)

## **Harris Community Wheels SCIO**

### **Financial Accounts**

**Year Ending 31<sup>st</sup> March 2025**

Scottish Charity Number: SCO05246

# **HARRIS COMMUNITY WHEELS SCIO**

## **Report of the Trustees for the Year Ended 31 March 2025**

The Trustees present their report together with the financial statements and the independent examiner's report for the year ended 31 March 2025.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

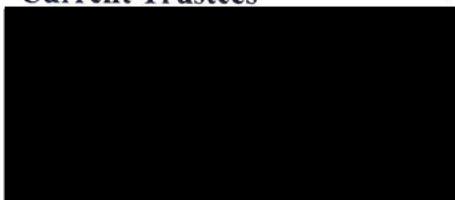
**Charity Name** HARRIS COMMUNITY WHEELS

**Charity Number** SCO052460

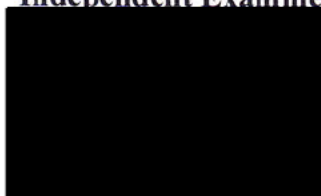
**Contact Address :**

Room 14  
Council Offices  
Tarbert  
Isle of Harris  
HS3 3BG

**Current Trustees**



**Independent Examiner:**



**Bankers**

Bank of Scotland,  
Cromwell Street  
Stornoway  
Isle of Lewis  
HS1 2DD

**Report of the Trustees  
for the Year Ended 31 March 2025**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

Harris Community Wheels is a Scottish Charitable Incorporated Organisation registered with OSCR on 6 April 2023. The purposes and administration arrangements are set out in the constitution.

**Number of charity trustees**

The maximum number of charity trustees is 8.

The minimum number of charity trustees is 3

**Appointment of Trustees**

Trustees, including a Chairman, Secretary, Treasurer are appointed or reappointed by members at the Annual General Meeting which is held in 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.

**Objectives and aims**

The organisation's purposes are generally to carry out, within Isle of Harris, the objects of the organisation and to provide:

- i. relief to those in need due to age, ill health, disability, financial hardship or other disadvantage.
- ii. advancement of health and wellbeing
- iii. the 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.

The organisation has the following specific aim:

To provide wheelchair accessible transport to the Isle of Harris community to vulnerable people, people with disabilities and wheelchair users, to enable them to attend Day Care, Respite Care, appointments and other activities in order to aid mobility, alleviate discomfort, reduce isolation and improve their quality of life.

To provide transport for people in the community to enable them to access educational and sporting activities.

**Report of the Trustees  
for the Year Ended 31 March 2025**

**Charitable activities**

Harris Community Wheels provided wheelchair accessible transport to vulnerable people in the Isle of Harris community, people with disabilities and wheelchair users, to enable them to attend appointments and events.


The vehicle was used on 45 occasions during 2024/25 for the following purposes:

PURPOSE	NUMBER	%
Hospital Appointment/transfers	10	22
Musical Memories	5	11
Optician	3	7
Respite/care home transfer	6	13
Leverburgh Home of Rest	4	9
Dentist	6	13
Personal	11	25

Of the 92 passengers carried (excl drivers), 31 people (34%) were wheelchair users.

**Report of the Trustees  
for the Year Ended 31 March 2025**

**INDEPENDENT EXAMINER'S REPORT**

 has independently examined the accounts and his report is appended.

**FINANCIAL REVIEW**

**Summary**

The balance at 31 March 2025 was £7,190 . Expenditure for the year was £2,284 and income was £3,540. This resulted in a surplus of £1,256.

**Reserves Policy**

It is the aim of the Organisation to build up reserves, with a view to replacing the current vehicle in due course.



Date 2/5/2025

## INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 MARCH 2025

### **Independent Examiner's Report to the Trustees of Harris Community Wheels**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 7 to 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.

**Signed:**

**Date:** 6 May 2025

**STATEMENT OF RECEIPTS AND PAYMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

	Note	2025 £	2024 £
<b>Receipts</b>			
<b>Grants –</b>			
Crown Estate		0	5,646
Carers Act Fund		0	211
HVS		0	19,900
Ward Priority Funding		0	3,000
Western Isles Development Trust		1,000	0
CMHWF		1,500	0
<b>Donations – General</b>	310	4,575	
<b>Use of Vehicle</b>	<u>730</u>	1,040	<u>310</u>
			4,885
<b>Fundraising</b>		0	193
<b>Total Receipts</b>		<b>3,540</b>	<b>33,835</b>
<b>Payments</b>			
Cost of Charitable activities	5	2,284	27,901
Governance costs		0	0
<b>Total Payments</b>		<b>2,284</b>	<b>27,901</b>
Surplus (Deficit) for the period		<b>1,256</b>	<b>5,934</b>

The notes on page 9 form an integral part of these accounts

**STATEMENT OF BALANCES  
AS AT 31 MARCH 2025**

	2025	2024
<b>Funds Reconciliation</b>		
Opening Bank Balance	5,934	0
Surplus (Deficit) for the year	1,256	5,934
Closing Bank Balance	7,190	5,934
<b>Cash and Bank Balances</b>		
Cash at Bank	7,190	5,044
Petty cash	0	890
	7,190	5,934
6		
<b>Other Assets</b>		
Vehicle (at cost)	22,595	22,595

**Liabilities**

None

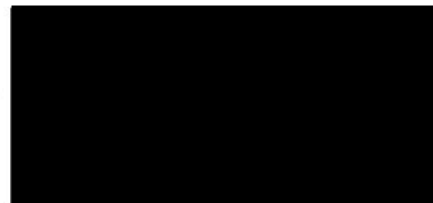
The notes on page 9 form an integral part of these accounts.

Approved by the Trustees on and signed on their behalf by

**Chair**



**Treasurer**



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

**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**

- (a) Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. All funds are unrestricted.
- (b) Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

**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 TRUSTEES REMUNERATION AND EXPENSES**

- (a) No remuneration was paid to trustees or any connected persons during the year (2024 – Nil).
- (b) During the year £79 (2024 -£50) of reimbursed expenses was paid to one trustee (2024-1).

<b>5 Cost of Charitable Activities</b>	<b>2025</b>	<b>2024</b>
Purchase of vehicle	0	22,595
Insurance	671	2,433
Maintenance	719	701
Road Tax & MOT	245	334
Fuel	476	391
Equipment	0	1,029
Subscriptions	0	20
Stationery and Postage	172	206
Advertising	0	192
	2,283	27,901