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Harris Community Wheels SCIO

Financial Accounts

Year Ending 31st 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

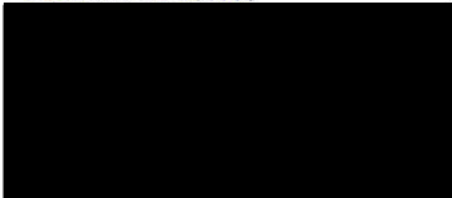
Charity Name HARRIS COMMUNITY WHEELS

Charity Number SCO052460

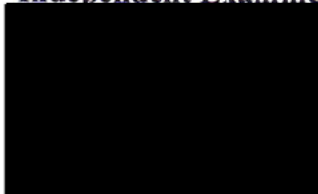
Contact Address :

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.

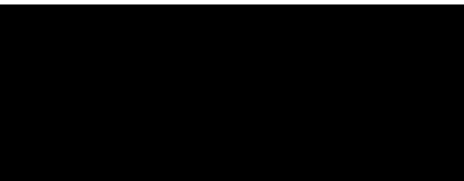
FINANCIAL REVIEW

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 £
Receipts			
Grants –			
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
Donations – General	310	4,575	
Use of Vehicle	<u>730</u>	<u>1,040</u>	<u>310</u>
			4,885
Fundraising		0	193
Total Receipts		3,540	33,835
Payments			
Cost of Charitable activities	5	2,284	27,901
Governance costs		0	0
Total Payments		2,284	27,901
Surplus (Deficit) for the period		1,256	5,934

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

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

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

Liabilities

None

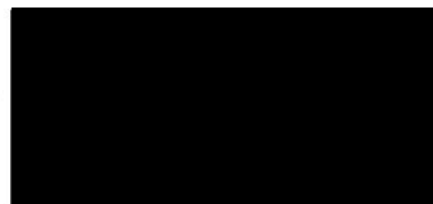
The notes on page 9 form an integral part of these accounts.

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).

5 Cost of Charitable Activities	2025	2024
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