REGISTERED COMPANY NUMBER: SC197773 (Scotland)
REGISTERED CHARITY NUMBER: SC000788

Report of the Trustees and

Financial Statements for the Year Ended 31 March 2026

for

HARRIS VOLUNTARY SERVICE

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

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Report of the Trustees
for the Year Ended 31 March 2026

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

1. To promote any charitable purpose for the benefit of the inhabitants of the Island of Harris and in particular the advancement of education, the relief of poverty, distress and sickness; the preservation and safeguarding of the physical and mental health of the community through physical recreation (including sports) and education in relation thereto;

2. To promote and organise co-operation in and the achievement of the above purposes and to that end to bring together representatives of the Statutory Authorities and voluntary organisations engaged in the furtherance of the above purposes of any of them within the Island of Harris.

3. The provision in the interests of social welfare and for the purposes of improving the conditions of life of the persons for whom the same are primarily intended of facilities for physical recreation (including sports) which shall be available to the public at large, including special facilities for persons who by reason of their youth, age, infirmity or disablement, poverty or social and economic circumstances may have need of special facilities and

4. To do all other things as will properly attain the above purposes.

Significant activities

Our principal activity remains the co-ordination of voluntary activity in the Harris area, provide practical and advisory support to voluntary and community organisations, assess their needs and represent them and promote good practice. We are currently working on a revised three-year development plan. The achievements in the past year are detailed in our Annual Report.

The Annual Report can be obtained through the registered office.

Grantmaking

The Hardship Fund has provided financial support to individuals in need across Harris, helping to cover essential costs such as rent, white goods and vehicle repairs. As of June 2025, a decision was made to temporarily suspend the fund, as we are not currently receiving further funding and income from HVS Phone Book sales has declined.

Report of the Trustees
for the Year Ended 31 March 2026

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

A summary of the activities is included below:

Third Sector Representation

- Actively participated in the Third Sector Interface Western Isles (TSI WI) with other voluntary sector partners across the Outer Hebrides.
- Represented the Third Sector at local, regional, and national meetings and focus groups (e.g. Western Isles Care Forum; Harris Forum; Harris Partnership; Scottish Island Federation) and provided feedback to other regional forums.
- Promoted and assessed the Community Mental Health and wellbeing Fund Year 5 through the TSI WI.

Third Sector Support

- Membership: HVS currently has a total of 49 member organisations.
- 11 organisations were offered funding advice and/or support drafting grant applications.
- All 49 organisations were contacted individually by HVS Newsletter in January upon the arrival of the new Development Manager. A number of in person meetings have taken place, with this being promoted.
- Kept the Harris community informed about Third Sector developments (e.g. consultations, funding opportunities) through email and the De tha dol?
- Teleservices (printing, photocopying, and laminating) provided to local organisations and members of the public.
- Payroll and administration services provided to Crossroads, the Leverhulme Community Hub, Church of Scotland (Tarbert) and Rionnagan Og.
- Self-directed support: 50 direct payments and self-directed support clients receive payroll and tax assistance.

Projects and Activities

- Continued to distribute the HVS Hardship Fund to individuals in need. A total of £568.50 was distributed this last financial year.
- 'Spoon Cafe', a peer support group for people living with long term conditions and chronic pain meets monthly online and in person.
- Distributed Western Isles Lifestyle Lottery funding. A total of £5295.73 was distributed this year.
- Facilitated the Scarr-Hall Awards, which recognise outstanding community service. This year there were 5 recipients of the award.
- Organised the annual Charity Fayre, which fundraised £5304.28 for community groups and charities.
- Organised a Summer Playscheme for 7 days, over a two-week period. Funding was received from Coastal Communities and Western Isles Development Trust. 12 activities were organised for school children aged 4-14.
- There will be a focus on the Youth Club provision for Harris in the next financial year, funding will be sourced. £2000 was funded by Western Isles Lifestyle Lottery (WILL). This has been ring fenced for the Harris Youth Club project for 2026/2027.
- HVS took over the running of the Harris Food Bank, which was originally established by the Harris Forum.
- HVS organised a community walk for International Woman's Day.
- It was decided that we would not proceed with the proposed collaboration with Uist Beo at this time. However, we will keep this opportunity in mind as we wish to develop our approach to future on line communications.

Communication

- Online presence was increased through the creation of a new Harris Voluntary Service Instagram page, and ongoing work on the Harris Voluntary Service website (www.harrisvs.org.uk).
- De Tha Doi? community newspaper continues to be published fortnightly in house, providing information to the community and promotion for member organisations and community events.

Following Alena Bihan-Gallic'sdeparture, Louisa MacDougall rejoined the HVS team editor. Online subscriber numbers have increased.

- The De tha dol? website has continued to be updated (https://www.dethadolharris.com/).

Report of the Trustees
for the Year Ended 31 March 2026

FINANCIAL REVIEW

Principal funding sources

The main funder of core activity is the Third Sector Unit of the Scottish Government. A small sum (£2,940) is received from CnES towards core funding.

HVS provided administrative and payroll services to Crossroads Care Harris Care Attendant Scheme, the Leverhulme Community Hub, Church of Scotland (Tarbert) and Rionnagan Og; organisations which do not have their own offices. HVS income is generated through the sale of De tha Doi? and advertising space and receives a small payment for direct payment assistance offered.

Funds held on behalf of community groups

From time to time the charity holds funds on behalf of local community groups that do not have their own bank account. These funds are treated as Current Liabilities in the balance sheet.

We have a form in place for any new organisation we take financial responsibility for.

The trustees of Harris Voluntary Service do not have decision making powers over the use of these funds.

Reserves policy

Our core expenditure receives its major funding from Scottish Government. Proposed changes to this funding structure are still being discussed, having been subject to a consultation process. The remainder of the expenditure is funded through earned income from services provided. No project is commenced until all the funding is in place and therefore there is no risk to our projects.

HVS would ideally wish to have reserves in place to cover redundancies if these occurred and this year there are sufficient funds at the end of the year to take account of that.

FUTURE PLANS

As well as continuing with the work of the past year, we hope to:

1. Continue to work to create partnerships with a cross section of local development workers in Harris to avoid duplication and to link into each other's work where appropriate.
2. Promote good governance/regulation guidance and to improve accessibility to information.
3. Build capacity in our community by assessing needs more closely and delivering training where resource allows.
4. Increase the use of social media for the dissemination of information.
5. Support the Harris Locality Planning Group and various forums, as required, in order to promote the voice of the sector.
6. Promote social justice and equity for all modes of Harris residents as required.
7. Promote and represent the work of the TSI Western Isles partnership and look for support synergies with island partners via shared learnings and best practices.
8. Promote and disburse the Community Mental Health & Wellbeing Fund (Year 6).
9. Work with TSI WI Partners to improve and develop our shared TSI WI website and disseminate information.
10. Develop and strengthen current community projects and when relevant move these projects into community ownership.
11I. Access new funding sources for assessed needs and promote and publish to local groups.
12. Maintain staffing levels in line with Scottish Government core funding.
13. Secure a Reserves Policy for security for the organisation.
14. Finalise a 5-Year Plan for HVS.
15. Revisit the De tha Dol? Objectives.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company, limited by guarantee, incorporated on 2 July 1999,and registered as a charity. The company was established under a Memorandum of Association which established the powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Report of the Trustees
for the Year Ended 31 March 2026

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

Harris Voluntary Service has a membership of 49 organisations, each of which appoint one member to represent them to HVS and who are free to attend all meetings. Only directors have a vote at Board meetings, but all representatives have a vote at General Meetings.

From and by these representatives, directors are elected on an annual basis at the AGM. This is the only avenue through which directors are elected.

Organisational structure

The Development manager, plus other staff as required attend Directors' Meetings. Any decision regarding staffing issues is communicated in person by the Chair to the member of staff concerned and confirmed in writing.

Induction and training of new trustees

All new directors receive induction training which includes an introduction to the office and office staff, information about the organisation, information on their roles and responsibilities as company directors, the policies and procedures of HVS, previous annual report and accounts.

Wider network

As noted above, HVS has a membership of 49 organisations in Harris. HVS also partake in Outer Hebrides wide initiatives e.g. Food network, Poverty Action group, Transport Action Group and therefore inform on local practices for the benefit of the wider Third Sector network.

Related parties

As well as the member organisations, the charity works closely with the local authority in identifying and responding to perceived need and does through direct response and established interfaces like the Community Councils and previously the Harris Forum.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

All staff and volunteers working with children are disclosure checked.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC197773 (Scotland)

Registered Charity number

SC000788

Registered office

Room 15 Old Primary School
West Tarbert
Isle Of Harris
HS3 3BG

Trustees

B Mackay
T Macleod
D G Phillips (appointed 27.8.25)
I M MacDonald (appointed 27.8.25)
D Maclean (appointed 26.11.25)
D A Loomes (resigned 27.8.25)
L Macdonald (resigned 25.6.26)

Report of the Trustees
for the Year Ended 31 March 2026

REFERENCE AND ADMINISTRATIVE DETAILS

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

Bankers
The Co-operative Bank
Delf House
Southway
Skelmersdale
Lancashire
WN8 6NY

Bank of Scotland Banking Unit
PO Box 1000
BX2 1LB

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Harris Voluntary Service for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).

Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 29 September 2026 and signed on its behalf by:

T Macleod - Trustee

Independent Examiner's Report to the Trustees of Harris Voluntary Service

I report on the accounts for the year ended 31 March 2026 set out on pages seven to seventeen.

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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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.

Basis of the independent examiner's report
My examination was 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 seeking explanations from you as 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.

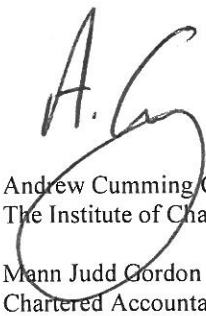
Independent examiner's statement
In connection with my examination, no matter has come to my attention :

(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 8 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.



Andrew Cumming CA
The Institute of Chartered Accountants of Scotland

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

29 September 2026

Statement of Financial Activities for the Year Ended 31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	64,529	630	65,159	72,539
Other trading activities	3	29,359	3,579	32,938	35,648
Total		93,888	4,209	98,097	108,187
EXPENDITURE ON					
Charitable activities	4				
Salary costs		83,964	-	83,964	71,823
Charitable activities		27,010	2,852	29,862	37,678
Total		110,974	2,852	113,826	109,501
NET INCOME/(EXPENDITURE)		(17,086)	1,357	(15,729)	(1,314)
RECONCILIATION OF FUNDS					
Total funds brought forward		164,549	2,332	166,881	168,195
TOTAL FUNDS CARRIED FORWARD		147,463	3,689	151,152	166,881

The notes form part of these financial statements

Balance Sheet
31 March 2026

	Notes	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
CURRENT ASSETS					
Debtors	12	5,325	-	5,325	4,881
Cash at bank		148,558	3,689	152,247	170,036
		153,883	3,689	157,572	174,917
CREDITORS					
Amounts falling due within one year	13	(6,420)	-	(6,420)	(8,036)
NET CURRENT ASSETS		147,463	3,689	151,152	166,881
TOTAL ASSETS LESS CURRENT LIABILITIES		147,463	3,689	151,152	166,881
NET ASSETS		147,463	3,689	151,152	166,881
FUNDS	14				
Unrestricted funds				147,463	164,549
Restricted funds				3,689	2,332
TOTAL FUNDS				151,152	166,881

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 29 September 2026 and were signed on its behalf by:

B Mackay - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2026

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Allocation and apportionment of costs
Costs relating to a particular activity are allocated directly. There is no apportionment of costs between activities. Where appropriate, an administration fee is charged to recover costs.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings	-	33% depreciaton on cost

Taxation
The charity is exempt from corporation 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Donations	88	630	718	98
Grants	64,441	-	64,441	72,441
	64,529	630	65,159	72,539

Grants received, included in the above, are as follows:

	31.3.26 £	31.3.25 £
Third Sector Interface	61,501	61,501
Comhairle nan Eilean Siar	2,940	2,940
Sir E Scott School	-	3,000
Catherine Macleod Trust	-	5,000
	64,441	72,441

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Playscheme income	-	3,239	3,239	448
Advertising revenue	4,830	-	4,830	7,129
Sale of publications	8,881	-	8,881	11,285
De Tha Dol subscriptions	2,279	-	2,279	2,459
Direct payments income	9,908	-	9,908	9,580
Crossroads income	1,284	-	1,284	1,284
Fundraising	30	-	30	759
Teleservices	1,367	-	1,367	1,603
HVS Membership income	780	-	780	1,101
Youth cafe	-	340	340	-
	29,359	3,579	32,938	35,648

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Grant funding of activities (see note 6)	Support costs (see note 7)	Totals
	£	£	£	£
Salary costs	83,964	-	-	83,964
Charitable activities	2,071	749	27,042	29,862
	86,035	749	27,042	113,826

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.26	31.3.25
	£	£
Staff costs	83,964	71,823
Sundries	75	67
Playscheme costs	1,747	1,626
Christmas costs	89	-
Harris Food Bank costs	160	-
Youth Hub	-	2,840
Tarbert in Bloom	-	970
HVS 60th	-	884
Lifestyle lottery costs	-	1,484
	86,035	79,694

6. GRANTS PAYABLE

	31.3.26	31.3.25
	£	£
Charitable activities	749	7,680

The total grants paid to institutions during the year was as follows:

	31.3.26	31.3.25
	£	£
Catherine Macleod Trust	-	5,000

The total grants paid to individuals during the year was as follows:

	31.3.26	31.3.25
	£	£
Hardship support grants	749	2,680

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

7. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Charitable activities	24,725	2,317	27,042

Support costs, included in the above, are as follows:

Management

	31.3.26 Charitable activities	31.3.25 Total activities
	£	£
Office expenses and equipment	11,619	7,565
Postage and telephone	2,386	2,910
Printing and stationery	5,062	5,141
Conference and travel	454	-
Rent	4,064	3,564
Insurance	1,081	1,264
Training	59	95
	24,725	20,539

Governance costs

	31.3.26 Charitable activities	31.3.25 Total activities
	£	£
Accountancy fees	2,317	1,588

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2026 nor for the year ended 31 March 2025.

9. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.26	31.3.25
All employees	8	4

No employees received emoluments in excess of £60,000.

continued...

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	64,539	8,000	72,539
Other trading activities	35,200	448	35,648
Total	99,739	8,448	108,187
EXPENDITURE ON			
Charitable activities			
Salary costs	71,823	-	71,823
Charitable activities	25,532	12,146	37,678
Total	97,355	12,146	109,501
NET INCOME/(EXPENDITURE)	2,384	(3,698)	(1,314)
Transfers between funds	(855)	855	-
Net movement in funds	1,529	(2,843)	(1,314)
RECONCILIATION OF FUNDS			
Total funds brought forward	163,020	5,175	168,195
TOTAL FUNDS CARRIED FORWARD	164,549	2,332	166,881

11. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Office equipment £	Totals £
COST			
At 1 April 2025 and 31 March 2026	6,453	19,077	25,530
DEPRECIATION			
At 1 April 2025 and 31 March 2026	6,453	19,077	25,530
NET BOOK VALUE			
At 31 March 2026	-	-	-
At 31 March 2025	-	-	-

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade debtors	4,173	3,721
Other debtors	1,152	1,160
	5,325	4,881

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.26	31.3.25
	£	£
Trade creditors	277	1,936
Social security and other taxes	996	18
Tarbert in Bloom	-	2,039
WI Lifestyle Lottery	2,867	1,393
Harris Youth Shinty Club	631	1,000
North Harris Bowls Club	450	450
Accrued expenses	1,199	1,200
	6,420	8,036

14. MOVEMENT IN FUNDS

	At 1.4.25	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds				
General fund	62,834	(9,150)	-	53,684
De Tha Dol	101,715	(7,936)	-	93,779
	164,549	(17,086)	-	147,463
Restricted funds				
Childrens	101	-	(101)	-
Hardship	749	(749)	-	-
Youth Hub	160	-	(160)	-
Playscheme	1,322	1,492	-	2,814
Food Bank	-	470	-	470
Youth Cafe	-	144	261	405
	2,332	1,357	-	3,689
TOTAL FUNDS	166,881	(15,729)	-	151,152

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

14. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	79,421	(88,571)	(9,150)
De Tha Dol	14,467	(22,403)	(7,936)
	93,888	(110,974)	(17,086)
Restricted funds			
Hardship	-	(749)	(749)
Playscheme	3,239	(1,747)	1,492
Food Bank	630	(160)	470
Youth Cafe	340	(196)	144
	4,209	(2,852)	1,357
TOTAL FUNDS	98,097	(113,826)	(15,729)

Comparatives for movement in funds

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds	163,020	2,384	(855)	164,549
Restricted funds				
Childrens	101	-	-	101
Hardship	-	(2,680)	3,429	749
General	3,590	-	(3,590)	-
WI Lifestyle Lottery	1,484	-	(1,484)	-
Youth Hub	-	160	-	160
Playscheme	-	(1,178)	2,500	1,322
	5,175	(3,698)	855	2,332
TOTAL FUNDS	168,195	(1,314)	-	166,881

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

14. MOVEMENT IN FUNDS - continued

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	99,739	(97,355)	2,384
Restricted funds			
Hardship	-	(2,680)	(2,680)
Youth Hub	8,000	(7,840)	160
Playscheme	448	(1,626)	(1,178)
	8,448	(12,146)	(3,698)
TOTAL FUNDS	108,187	(109,501)	(1,314)

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.24	Net movement in funds	Transfers between funds	At 31.3.26
	£	£	£	£
Unrestricted funds	163,020	(14,702)	(855)	147,463
Restricted funds				
Childrens	101	-	(101)	-
Hardship	-	(3,429)	3,429	-
General	3,590	-	(3,590)	-
WI Lifestyle Lottery	1,484	-	(1,484)	-
Youth Hub	-	160	(160)	-
Playscheme	-	314	2,500	2,814
Food Bank	-	470	-	470
Youth Cafe	-	144	261	405
	5,175	(2,341)	855	3,689
TOTAL FUNDS	168,195	(17,043)	-	151,152

continued...

Notes to the Financial Statements - continued
for the Year Ended 31 March 2026

14. MOVEMENT IN FUNDS - continued

Net movement in funds included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds	193,627	(208,329)	(14,702)
Restricted funds			
Hardship	-	(3,429)	(3,429)
Youth Hub	8,000	(7,840)	160
Playscheme	3,687	(3,373)	314
Food Bank	630	(160)	470
Youth Cafe	340	(196)	144
	12,657	(14,998)	(2,341)
TOTAL FUNDS	206,284	(223,327)	(17,043)

Purpose of funds:

Unrestricted
General fund - This is the main account for general running expenses, wages etc

De Tha Dol -This is a fortnightly community newsletter which is published and printed in-house by HVS. Members of HVS are entitled to free advertising in De Tha Dol.

Restricted
Hardship - funding for grants to support individuals in need. This fund closed during the year.

Playscheme - funding received for organising various summer activities for children.

Food Bank - disburing restricted donations through the purchase of food and similar items.

Youth Cafe - combined historic small balances from the Childrens and Youth Hub funds, along with new fundraising towards this initiative.

15. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2026.

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Donations	88	630	718	98
Grants	64,441	-	64,441	72,441
	64,529	630	65,159	72,539
Other trading activities				
Playscheme income	-	3,239	3,239	448
Advertising revenue	4,830	-	4,830	7,129
Sale of publications	8,881	-	8,881	11,285
De Tha Dol subscriptions	2,279	-	2,279	2,459
Direct payments income	9,908	-	9,908	9,580
Crossroads income	1,284	-	1,284	1,284
Fundraising	30	-	30	759
Teleservices	1,367	-	1,367	1,603
HVS Membership income	780	-	780	1,101
Youth cafe	-	340	340	-
	29,359	3,579	32,938	35,648
Total incoming resources	93,888	4,209	98,097	108,187
EXPENDITURE				
Charitable activities				
Wages	80,779	-	80,779	68,873
Pensions	3,185	-	3,185	2,950
Sundries	75	-	75	67
Playscheme costs	-	1,747	1,747	1,626
Christmas costs	-	89	89	-
Harris Food Bank costs	-	160	160	-
Youth Hub	-	-	-	2,840
Tarbert in Bloom	-	-	-	970
HVS 60th	-	-	-	884
Lifestyle lottery costs	-	-	-	1,484
Grants to institutions	-	-	-	5,000
Grants to individuals	-	749	749	2,680
	84,039	2,745	86,784	87,374
Support costs				
Management				
Office expenses and equipment	11,512	107	11,619	7,565
Postage and telephone	2,386	-	2,386	2,910
Printing and stationery	5,062	-	5,062	5,141
Carried forward	18,960	107	19,067	15,616

Detailed Statement of Financial Activities for the Year Ended 31 March 2026

	Unrestricted funds £	Restricted funds £	31.3.26 Total funds £	31.3.25 Total funds £
Management				
Brought forward	18,960	107	19,067	15,616
Conference and travel	454	-	454	-
Rent	4,064	-	4,064	3,564
Insurance	1,081	-	1,081	1,264
Training	59	-	59	95
	24,618	107	24,725	20,539
Governance costs				
Accountancy fees	2,317	-	2,317	1,588
Total resources expended	110,974	2,852	113,826	109,501
Net (expenditure)/income	(17,086)	1,357	(15,729)	(1,314)