



Registered Address: Room 14, Council Offices, Tarbert, Isle of Harris HS3 3BG  
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## **Harris Community Wheels SCIO**

### **Financial Accounts**

**Year Ending 31<sup>st</sup> March 2026**

Scottish Charity Number: SC005246

# **HARRIS COMMUNITY WHEELS SCIO**

## **Report of the Trustees 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** HARRIS COMMUNITY WHEELS

**Charity Number** SCO052460

#### **Contact Address :**

Room 14  
Council Offices  
Tarbert  
Isle of Harris  
HS3 3BG

#### **Current Trustees**

Isabel Campbell (Chair)  
Rhoda Macdonald (Vice-Chair)  
Peggy Mackay (Treasurer)  
Morag Munro (Secretary)  
Lucy Macdonald

#### **Independent Examiner:**

Ronald C Morrison,  
Bank House,  
Tarbert,  
Isle of Harris  
HS3 3DJ

#### **Bankers**

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

**Report of the Trustees  
for the Year Ended 31 March 2026**

**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 2026**

**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 59 occasions during 2025/26 for the following purposes:

PURPOSE	NUMBER	%
Hospital Appointment/transfers	15	19
Musical Memories	8	10
Optician	2	2
Respite/care home transfer	5	6
Leverburgh Home of Rest	33	41
Dentist	6	7
Personal	12	15

Of the 81 passengers carried (excl drivers), 30 people (41%) were wheelchair users.

**Report of the Trustees  
for the Year Ended 31 March 2026**

**INDEPENDENT EXAMINER'S REPORT**

Ronald Morrison has independently examined the accounts and his report is appended.

**FINANCIAL REVIEW**

**Summary**

The balance at 1 April 2025 was £7,190. Income for the year was £17,527 and expenditure was £4,329. This resulted in a surplus of £13,198.

**Reserves Policy**

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



**Isabel Campbell, Chair**

**Date 15.5.2026**

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

**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 2026 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:

18<sup>th</sup> May 2026

**Ronald C Morrison  
Bank House  
Tarbert  
Isle of Harris  
HS3 3DJ**

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

	Note	2025 £	2024 £
<b>Receipts</b>			
<b>Grants –</b>			
NHS Western Isles		12,695	0
Ward Priority Funding		0	0
Western Isles Development Trust		500	1,000
CMHWF		1,593	1,500
<b>Donations – General</b>		2,400	310
Use of Vehicle		<u>225</u>	<u>730</u>
		2,625	1,040
<b>Fundraising</b>		114	
<b>Total Receipts</b>		<u>17,527</u>	<u>3,540</u>
 <b>Payments</b>			
Cost of Charitable activities	5	4,329	2,284
Governance costs		0	0
<b>Total Payments</b>		<u>4,329</u>	<u>2,284</u>
 Surplus (Deficit) for the period		 13,198	 1,256

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

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

	<b>2026</b>	2025
<b>Funds Reconciliation</b>	<b>£</b>	<b>£</b>
Opening Bank Balance	7,190	5,934
Surplus (Deficit) for the year	13,198	1,256
Closing Bank Balance	20,388	7,190
 <b>Cash and Bank Balances</b>		
Cash at Bank	20,338	7,190
Petty cash	50	0
	<b>20,388</b>	<b>7,190</b>
 <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**

*David Cydd 15/6/2026*

**Treasurer**

*Peggy Mackay  
15/6/26*

**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**

- (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 (2024-25 Nil).
- (b) During the year £0 (2025 - £79) of reimbursed expenses was paid to any trustees (2025 -1).

<b>5 Cost of Charitable Activities</b>	<b>2026</b>	<b>2025</b>
	<b>£</b>	<b>£</b>
Insurance	2,467	671
Maintenance	803	719
Road Tax & MOT	205	245
Fuel	699	476
Equipment	0	0
Subscriptions	105	0
Stationery and Postage	50	172
Advertising	0	0
	4,329	2,283