

APPENDIX 3



Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

WHEELS IN NAIRNSHIRE

SC048382

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

01

2025

to

Period end date

Day

Month

Year

31

12

2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

My examination is 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 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

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 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.

Signed:

Name:

PHILIP ANDREW KONCZAK

Date: 10. 8. 26

Address:

RITSON YOUNG

28 HIGH STREET

NAIRN

IV12 4AU

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

WHEELS IN NAIRNSHIRE

SC048382



Receipts and payments accounts						
For the period from	Period start date			to	Period end date	
	Day	Month	Year		Day	Month
	01	01	2025		31	12

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	800				800	1,450
Legacies					-	
Grants	97,127				97,127	3,125
Receipts from fundraising activities					-	
Gross trading receipts	68,267				68,267	70,137
Income from investments other than land and buildings	5				5	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	166,199	-	-	-	166,199	74,712
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	166,199	-	-	-	166,199	74,712
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	75,617				75,617	60,541
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts	274				274	165
Legal costs					-	
Other	707				707	836
					-	
A3 Sub total	76,598	-	-	-	76,598	61,542
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	60,348				60,348	
Purchase of investments					-	
A4 Sub total	60,348	-	-	-	60,348	-
Total payments	136,946	-	-	-	136,946	61,542
Net receipts / (payments)	29,253	-	-	-	29,253	13,170
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	29,253	-	-	-	29,253	13,170

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	28,612				28,612	15,442
	Surplus / (deficit) shown on receipts and payments account	29,253				29,253	13,170
						-	
						-	
	Cash and bank balances at end of year	57,865	-	-	-	57,865	28,612
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
		Total	-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
General	Highland Council	5	13,240
New Vehicle	Highland Council	1	25,000
New Vehicle	Energy Saving Trust	1	58,887
Total			97,127

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

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Authority under which paid

£

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other Information

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