

Beach Wheelchairs

Scotland · Charity number SC046190

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2015-12-09
Register	View on the OSCR register

Contact

Address	North Berwick Community Centre 8 Law Road North Berwick East Lothian EH39 4PN
Website	www.beachwheelchairs.org

Activities

Activities: 'It makes grants, donations or gifts to organisations','It carries out activities or services itself'

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

What the charity does: To provide relief to those in need by reason of age, ill-health and disability through the provision of specialist equipment for the people of East Lothian and Edinburgh to allow access to the beach and other outdoor terrains

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

Objectives: 3. PURPOSE To provide relief of those in need by reason of age, ill-health and disability through the free provision of specialist equipment to allow access to the beach and other outdoor terrains for the people of East Lothian and Edinburgh.

Geography

- **Main operating location:** East Lothian
- **Geographical spread:** One or a few bases or facilities serving people who come from a broad area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£49,251	£27,601	-	1
2024-04-04	£49,045	£34,293	-	0
2023-04-04	£27,360	£28,642	-	2
2022-04-04	£24,597	£19,873	-	2
2021-04-04	£5,890	£14,579	-	2

Accounts

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	5	April	2024		31	March	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	17,599	10,659			28,258	23,427
Legacies					-	
Grants		20,292			20,292	25,048
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	701				701	570
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	18,300	30,951	-	-	49,251	49,045
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	18,300	30,951	-	-	49,251	49,045
A3 Payments						
Payments relating directly to charitable activities	13,249	1,200			14,449	12,428
Expenses for fundraising activities	-				-	-
Gross trading payments					-	-
Marketing	1,039				1,039	542
Bank charges	-				-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts	1,140				1,140	1,080
Legal costs					-	-
Other					-	-
					-	-
A3 Sub total	15,428	1,200	-	-	16,628	14,050
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	2,871	8,102			10,973	20,243
Purchase of investments					-	-
A4 Sub total	2,871	8,102	-	-	10,973	20,243
Total payments	18,299	9,302	-	-	27,601	34,293
Net receipts / (payments)	1	21,649	-	-	21,650	14,752
A5 Transfers to / (from) funds	(346)	346			-	
Surplus / (deficit) for year	(345)	21,995	-	-	21,650	14,752

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	42,114	4,810			46,924	32,172
	Surplus / (deficit) shown on receipts and payments account	(345)	21,995			21,650	14,752
						-	-
						-	-
	Cash and bank balances at end of year	41,769	26,805	-	-	68,574	46,924
	(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	HMRC - PAYE recoverable		-		284
		Total	-	-	284

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities	Accounts and Independent Examination fee		1,080	900
	PAYE/NI		69	
		Total	1,149	900

	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

			16/12/2025

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	£
Total			-

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)	x
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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)	x
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Number of trustees

£

C4b Trustee expenses - details

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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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	17,599				17,599	13,714
Legacies	-				-	-
Grants	-				-	8,000
Receipts from fundraising activities	-				-	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	701				701	570
Rents from land & buildings	-				-	-
Gross receipts from other charitable activities	-				-	-
Sub total	18,300	-	-	-	18,300	22,284
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	18,300	-	-	-	18,300	22,284
Payments						
Expenses for fundraising activities	-				-	-
Gross trading payments	-				-	-
Marketing	1,039				1,039	542
Bank charges	-				-	-
Payments relating directly to charitable activities	13,249				13,249	9,532
Grants and donations	-				-	-
Governance costs:	-				-	-
Audit / independent examination	-				-	-
Preparation of annual accounts	1,140				1,140	1,080
Legal costs	-				-	-
	-				-	-
	-				-	-
Sub total	15,428	-	-	-	15,428	11,154
Payments relating to asset and investment movements						
Purchases of fixed assets	2,871				2,871	374
Purchase of investments	-				-	-
Sub total	2,871	-	-	-	2,871	374
Total payments	18,299	-	-	-	18,299	11,528
Net receipts / (payments)	1	-	-	-	1	10,756
Transfers to / (from) funds	(346)	-	-	-	(346)	(814)
Surplus / (deficit) for year	(345)	-	-	-	(345)	9,942
Nature and purpose of funds						

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Additional analysis (3)

6 Breakdown of restricted funds

	Ramp Upgrade	Beach Walkers	National Lottery- Staff Costs	NB Power chair and motors	Portobello - Manual chair	Total restricted funds	Total restricted funds last period
Receipts							
Donations	4,000	1,600		4,297	762	10,659	9,713
Legacies						-	-
Grants			20,000	292		20,292	17,048
Receipts from fundraising activities						-	-
Gross trading receipts						-	-
Income from investments other than land and buildings						-	-
Rents from land & buildings						-	-
Gross receipts from other charitable activities						-	-
Sub total	4,000	1,600	20,000	4,589	762	30,951	26,761
Receipts from asset & investment sales							
Proceeds from sale of fixed assets						-	
Proceeds from sale of investments						-	
Sub total	-	-	-	-	-	-	-
Total receipts	4,000	1,600	20,000	4,589	762	30,951	26,761
Payments							
Expenses for fundraising activities						-	
Gross trading payments						-	
Investment management costs						-	
Payments relating directly to charitable activities	-		1,200			1,200	2,896
Grants and donations						-	
Governance costs:						-	
Audit / independent examination						-	
Preparation of annual accounts						-	
Legal costs						-	
						-	
Sub total	-	-	1,200	-	-	1,200	2,896
Payments relating to asset and investment movements							
Purchases of fixed assets	-	1,850	-	2,423	3,829	8,102	19,869
Purchase of investments						-	
Sub total	-	1,850	-	2,423	3,829	8,102	19,869
Total payments	-	1,850	1,200	2,423	3,829	9,302	22,765
Net receipts / (payments)	4,000	(250)	18,800	2,166	(3,067)	21,649	3,996
Transfers to / (from) funds		250			96	346	814
Surplus / (deficit) for year	4,000	-	18,800	2,166	(2,971)	21,995	4,810
Nature and purpose of funds							

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	05	April	2024	To	31	March	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Beach Wheelchairs
SC046190
Postcode

Names of the charity trustees on date of approval of Trustees' Annual Report

Trustee name		Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		Chair		
2		Vice Chair to 05/03/25	Resigned 05/03/25	
3		Vice Chair from 05/03/25		
4		Treasurer		
5		Secretary from 05/03/25		
6			Resigned 05/03/25	
7				
8			Resigned 05/03/25	
9				
10				
11				
12			Appointed 05/03/25	
13			Appointed 05/03/25 Resigned 25/08/25	
14				
15				
16				
17				
18				
19				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution

Beach Wheelchairs is a Scottish Charitable Incorporated Organisation (SCIO) with an elected Board of Trustees and Members. It was registered as a charity on 9 December 2015 and is governed by its Constitution

Trustee recruitment and appointment

The charity is governed by a Board of Trustees. The Trustees are chosen for their individual qualifications, experience and skills to cover the gamut of those required for successful governance of the Charity. The individual training needs of the Trustees is considered at appointment and then periodically throughout their appointment.

Objectives and activities

Charitable purposes

To provide relief to those in need by reason of age, ill-health and disability through the provision of specialist equipment for the people of East Lothian and Edinburgh to allow access to the beach and other outdoor terrains.

Summary of the main activities in relation to these objects

- Provide beach wheelchairs and supporting facilities
- Provide beach wheelchairs for hire at no cost

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Amendment to our Constitution to include 'other outdoor terrains in Edinburgh and East Lothian' to allow users to access suitable surrounding areas in addition to beach access.

Appointment of a part-time 'Service Coordinator' employee position of 15 hours weekly funded by The National Lottery for a two year period.

Purchase of new equipment:

- *Beach Rollator x 2

- *De-Bug Adult Chair

- *4 Replacement motors for power chair

Total of 609 recorded hires in the calendar year for 2024, an increase on the 412 recorded hires for 2023.

Financial review

Brief statement of the charity's policy on reserves

The charity's policy is to hold sufficient funds in reserve to ensure the charity's ability to fulfil its charitable objectives.

Details of any surplus

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)		
Position (e.g. Chair)	Chair	
Date	16/12/2025	

APPENDIX 3



		Independent examiner's report on the accounts v2						
Report to the trustees/members of		Beach Wheelchairs						
Registered charity number		SC046190						
On the accounts of the charity for the period		Period start date				Period end date		
	Day	Month	Year		Day	Month	Year	
	5	April	2024	to	31	March	2025	
Set out on pages		1-6					(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 - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
	Signed:				Date:	16/12/2025		
	Name:							
Relevant professional qualification(s) or body (if any):		Institute of Chartered Accountants of Scotland						
Address:								

*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.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose