

Dornoch Beach Wheelchairs

Scotland · Charity number SC050093

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2020-04-22
Register	View on the OSCR register

Contact

Address	Highfield House Evelix Road Dornoch IV25 3HR
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Activities

Activities: 'It carries out activities or services itself'

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

What the charity does: To provide beach wheelchairs and supporting facilities with the object of improving the conditions of life for wheelchair users by allowing them access to the beach. The provision of beach wheelchairs for hire at no cost will provide relief to those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Beneficiaries: 'People with disabilities or health problems'

Objectives: To provide beach wheelchairs and supporting facilities with the object of improving the conditions of life for wheelchair users by allowing them access to the beach. The provision of beach wheelchairs for hire at no cost will provide relief to those in need by reason of age, ill-health, disability, financial hardship or other disadvantage

Geography

- **Main operating location:** Highland
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-30	£17,547	£20,949	-	0
2024-04-30	£44,623	£42,743	-	0
2023-04-30	£23,222	£16,243	-	0
2022-04-30	£809	£5,664	-	0
2021-04-30	£67,624	£8,569	-	0

Dornoch Beach Wheelchairs

Scotland - Charity number SC050093

Accounts

REGISTERED COMPANY NUMBER: CS004563 (Scotland)
REGISTERED CHARITY NUMBER: 050093

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2025
FOR
DORRIS BAY BEACH WHEELCHAIRS

Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IV19 1BJ

DORNOCH BEACH WHEELCHAIRS

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DORNOCH BEACH WHEELCHAIRS

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30TH APRIL 2025

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 30th April 2025. 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

Our objectives are to provide Beach Wheelchairs and supporting facilities to improve the conditions and life of wheelchair users by facilitating access to the beach. The Wheelchairs are provided at no cost and provide relief to those in need by reason of age, ill health, disability, financial hardship or other disadvantages.

In order to achieve our objectives we fundraise by selling merchandise at local fairs and markets and produce a calendar, this is sponsored by local businesses. These activities coupled with the ongoing generosity from donors allows us to fund our projects.

Our facilities are available to anyone who finds accessing the beach, or walking on the soft sand difficult. There is no requirement to be an existing wheelchair user to access the facilities. The chairs are available to locals and visitors alike.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

CS004563 (Scotland)

Registered Charity number

050093

Registered office

Highfield House
Evelix Road
Dornoch
IV25 3HR



Independent Examiner

[Redacted]

Goldwells Ltd
10 K.nockbreck Street
Tain
Ross-Shire
IV19 IBJ

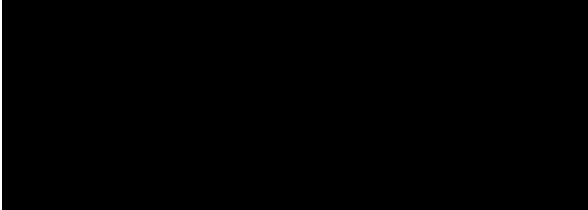
DORNOCH BEACH WHEELCHAIRS

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30TH APRIL 2025**

DONATIONS AND SERVICES

We have a Just Giving account linked to our Facebook page to make donations easier and we continue to apply for donations and grants to add to the services we provide. We have developed a website which provides more information about the charity and our services. We are reliant on the goodwill of volunteers. Anyone wishing to use our services, or anyone interested in volunteering can now get in touch via the Facebook Page, Website, by telephone or contacting us at the Beach when the shed is open.

Approved by order of the board of trustees on 10th September 2025 and signed on its behalf by:



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DORNOCH BEACH WHEELCHAIRS

Independent examiner's report to the trustees of Dornoch Beach Wheelchairs ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30th April 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

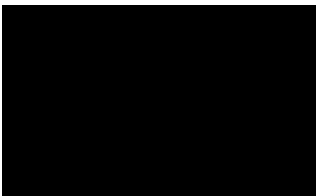
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Goldwells Ltd
10 Knockbreck Street
Tain
Ross-Shire
IVJ9 IBJ

10th September 2025

DORNOCH BEACH WHEELCHAIRS
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		8,121	35,221
Other trading activities	2	8,089	8,139
Investment income	3	1,337	1,263
Total		17,547	44,623
 EXPENDITURE ON			
Raising funds	4	19,357	20,815
Charitable activities			
Charitable Activities		1,592	21,928
Total		20,949	42,743
 NET INCOME/(EXPENDITURE)		 (3,402)	 1,880
 RECONCILIATION OF FUNDS			
Total funds brought forward		63,059	61,179
 TOTAL FUNDS CARRIED FORWARD		 59,657	 63,059
		--	--

The notes form part of these financial statements

DORNOCH BEACH WHEELCHAIRS

BALANCE SHEET 30TH APRIL 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS			
Tangible assets	7	12,748	13,589
CURRENT ASSETS			
Stocks	8	1,397	3,489
Debtors	9	63	1,989
Cash at bank and in hand		46,565	52,019
		48,025	57,497
CREDITORS			
Amounts falling due within one year		(1,116)	(8,027)
NET CURRENT ASSETS		46,909	49,470
TOTAL ASSETS LESS CURRENT LIABILITIES		59,657	63,059
NET ASSETS		59,657	63,059
FUNDS	11	---	---
Unrestricted funds		59,657	63,059
TOTAL FUNDS		59,657	63,059
		---	---

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30th April 2025.

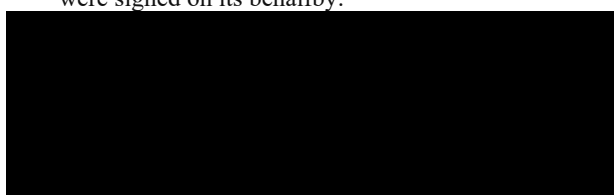
The members have not required the company to obtain an audit of its financial statements for the year ended 30th April 2025 in accordance with Section 476 of the Companies Act 2006.

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 10th September 2025 and were signed on its behalf by:



The notes form part of these financial statements

DORNOCH BEACH WHEELCHAIRS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30TH APRIL 2025

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.

Tangible fixed assets

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

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

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.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

DORNOCH BEACH WHEELCHAIRS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2025**

2. OTHER TRADING ACTIVITIES	2025	2024
	£	£
Calendars	1,403	1,444
Sponsorships	600	590
Tombola/Goods	4,954	6,105
Raffle Income	1,132	
	8,089	8,139
	--	--
3. INVESTMENT INCOME	2025	2024
	£	£
Deposit account interest	1,337	1,263
		--
4. RAISING FUNDS		
Raising donations and legacies	2025	2024
	£	£
Equipment Maintenance	1,088	505
Insurance	1,533	1,373
Light and heat	86	
Telephone	167	214
Postage and stationery	23	104
Sundries	1,103	2,082
Dues & Subscriptions	35	45
Depreciation	3,187	2,332
Support costs	2,322	3,095
	9,544	9,750
	--	--
Investment management costs	2025	2024
	£	£
Administrative expenses	5,424	7,030
	--	-
Aggregate amounts	19,357	20,815
	--	--

DORNOCH BEACH WHEELCHAIRS

**NOTES TO THE FINANCIAL STATEMENTS- continued
FOR THE YEAR ENDED 30TH APRIL 2025**

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	3,186	2,333
Equipment Maintenance	1,088	505
	--	-

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th April 2025 nor for the year ended 30th April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30th April 2025 nor for the year ended 30th April 2024.

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £	Equipment £	Totals £
COST			
At 1st May 2024	1,679	14,911	16,590
Additions		2,345	2,345
At 30th April 2025	1,679	17,256	18,935
DEPRECIATION			
At 1st May 2024	666	2,335	3,001
Charge for year	202	2,984	3,186
At 30th April 2025	868	5,319	6,187
NET BOOK VALUE			
At 30th April 2025	811	11,937	12,748
At 30th April 2024	--	--	--
	1,013	12,576	13,589
	--	--	--

8. STOCKS

	2025	2024
	£	£
Stocks	1,397	3,489
	--	--

DORNOCH BEACH WHEELCHAIRS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30TH APRIL 2025**

9.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	VAT	63	1,989
		--	--

to.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2025	2024
		£	£
	Accrued expenses	1,116	8,027
		--	--

11.	MOVEMENT IN FUNDS		Net movement in funds		At 30.4.25
		At 1.5.24	£	£	£
	Unrestricted funds				
	Unrestricted Funds	63,059	(3,402)		59,657
	TOTAL FUNDS	63,059	(3,402)		59,657
		--	--		---

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
Unrestricted Funds	17,547	(20,949)	(3,402)
TOTAL FUNDS	17,547	(20,949)	(3,402)
	--	--	--

Comparatives for movement in funds

	At 1.5.23	Net movement in funds	At 30.4.24
	£	£	£
Unrestricted funds			
Unrestricted Funds	61,179	1,880	63,059
TOTAL FUNDS	61,179	1,880	63,059
	--	--	--

DORNOCH BEACH WHEELCHAIRS

**NOTES TO THE FINANCIAL STATEMENTS- continued
FOR THE YEAR ENDED 30TH APRIL 2025**

11. 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			
Unrestricted Funds	44,623	(42,743)	1,880
TOTAL FUNDS	44,623	(42,743)	1,880
	--	--	---

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30th April 2025.

DORNOCH BEACH WHEELCHAIRS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations-Tins	44	185
Donations	6,577	6,763
Grants	1,500	28,273
	8,121	35,221
Other trading activities		
Calendars	1,403	1,444
Sponsorships	600	590
Tombola/Goods	4,954	6,105
Raffle Income	1,132	
	8,089	8,139
Investment income		
Deposit account interest	1,337	1,263
Total incoming resources	17,547	44,623
EXPENDITURE		
Raising donations and legacies		
Equipment Maintenance	1,088	505
Insurance	1,533	1,373
Light and heat	86	
Telephone	167	214
Postage and stationery	23	104
Sundries	1,103	2,082
Dues & Subscriptions	35	45
Depreciation of tangible fixed assets	3,187	2,332
	7,222	6,655
Other trading activities		
Opening stock	3,489	5,943
Purchases	2,297	1,581
Closing stock	(1,397)	(3,489)
	4,389	4,035
Investment management costs		
Administrative expenses	5,424	7,030
Charitable activities		
Community Work Completed	476	21,928
Support costs		

This page does not form part of the statutory financial statements

DORNOCH BEACH WHEELCHAIRS

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30TH APRIL 2025**

	2025	2024
	£	£
Support costs		
Governance costs		
Accounts & Professional fees	3,438	3,095
Total resources expended	20,949	42,743
Net {expenditure}/income	(3,402)	1,880

This page does not form part of the statutory financial statements