

NAIRN BEACH WHEELCHAIRS
ACCOUNTS

FOR

31 MARCH 2025

CHARITY NUMBER SC053229

Rethink Accountancy
Unit 11 Whitemyres Avenue
Aberdeen
AB16 6HQ

Nairn Beach Wheelchairs

Independent Examiner's Report to the Trustees Nairn Beach Wheelchairs.

We report on the accounts of the charity for the year ended 31 March 2025.

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. The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is our responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination is carried out in accordance with Regulation 11 of the Charities Account (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 evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of our examination, no matter has come to our attention

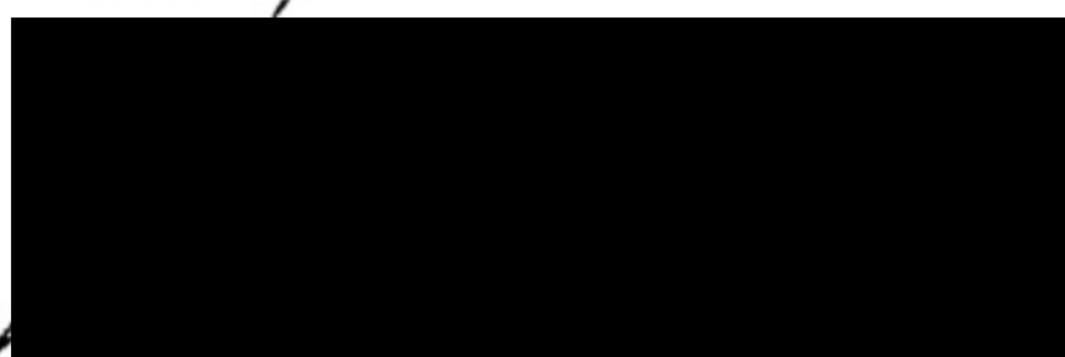
1. which gives me reasonable cause to believe that in any material respect of the requirements:
 - To keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - To prepare accounts which accord with the accounting records and 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.

Rethink Accountancy
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Aberdeen
AB16 6HQ

Rethink Accountancy
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Unit 11, Whitemyres Avenue,
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rethink@rethinkaccountancy.co.uk

Date:

8/1/26.



APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	26	03	24		31	03	25

Reference and administration details

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

Nairn Beach Wheelchairs
SC053229

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			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

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 of an incorporated association

Trustee recruitment and appointment

At the AGM Clause 30 of the constitution allows members to elect any member to be a member of the management committee. Trustees can be recommended to the management committee and approved in accordance with clause 31 of the constitution.

Objectives and activities

Charitable purposes

To provide free specialist Wheelchairs and equipment enabling disabled access to the beach at Nairn. Restricted only by the impact of the tide for safety reasons. Volunteers supervise the Clients who are accompanied by their own Carers and bookings are confirmed in advance.

Summary of the main activities in relation to these objects

Maintenance and support of the Wheelchairs along with provision of suitable accessories for the comfort and warmth of the Clients. Fundraising via Events and Activities maintain the cost and expenses associated with additional Wheelchairs and equipment.

APPENDIX 1

Achievements and performance

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

Establishing a secure location for the storage and maintenance of the Wheelchairs. Increasing the number of available chairs from two.

Fundraising Activities to the tune of £37,000 ensuring the continuation of the facility

Wheelchairs were not available for clients in this reporting period but 15 volunteers trained and ready for April 2025.

Website and Facebook communications have been established in this period along with Just-Giving opportunity

Safeguarding rules and training process for volunteers has been created

Formal roles have been documented for the Officers and Trustees to comply with OSCR requirements

Hoist and safety equipment has been incorporated and volunteers trained on the use of same. Most Carers are able to provide this support.

Financial review

Brief statement of the charity’s policy on reserves

Sufficient reserves are held to ensure the Annual ongoing expenditure is covered.

A sinking fund will be established to ensure replacement of capital equipment (Wheelchairs/Hoists etc) can be

Details of any deficit

None

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 and Trustee

Trustee

Date _____

10/1/26

Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	26	03	24		31	03	25

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	32,657	-			32,657	-
Legacies					-	
Grants	4,000	6,811			10,811	-
Receipts from fundraising activities	1,000.00				1,000	-
Gross trading receipts	-				-	-
Income from investments other than land and buildings	-				-	-
Rents from land & buildings					-	
Gross receipts from other charitable activities	-				-	-
					-	
A1 Sub total	37,657	6,811	-	-	44,468	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	37,657	6,811	-	-	44,468	-
A3 Payments						
Expenses for fundraising activities	631				631	-
Gross trading payments	-				-	-
Investment management costs					-	
Payments relating directly to charitable activities	33,144				33,144	-
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	-				-	-
Preparation of annual accounts					-	
Legal costs					-	
Other	-				-	-
					-	
A3 Sub total	33,776	-	-	-	33,776	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	33,776	-	-	-	33,776	-
Net receipts / (payments)	3,881	6,811	-	-	10,692	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	3,881	6,811	-	-	10,692	-

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	-				-	-
	Surplus / (deficit) shown on receipts and payments account	3,881	6,811			10,692	-
	Cash and bank balances at end of year	3,881	6,811			10,692	-
	(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	£
Support purchase of Beech Wheelchairs	BWCT	1	4,000
Support purchase of Beech Wheelchairs	Highland Cross	1	6,811
Total			10,811

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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C3b Trustee remuneration - details

Authority under which paid	£
	0

C4a Trustee expenses

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

X

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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Additional analysis (1)

Analysis of receipts and payments

0

1 Donations

	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 £
Small Individual Donations	32,657	-			32,657	-
	-	-			-	-
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	32,657	-	-	-	32,657	-

-

-

-

-

-

-

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
BWCT	4,000		4,000	-
Highland Cross		6,811	6,811	-
			-	
			-	
Total	4,000	6,811	10,811	-

-

-

-

-

3 Gross receipts from other charitable activities

	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 £
Fundraising Activities	1,000				1,000	-
	-				-	-
					-	
					-	
					-	
					-	
					-	
					-	
Total	1,000	-	-	-	1,000	-

-

-

-

-

4 Payments relating directly to charitable activities

	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 £
Expenses for fundraising activities	631				631	
Fundraising	476				476	
General	28,319				28,319	
Advertising	3,689				3,689	
Miscellaneous	660				660	
Insurance					-	
					-	
					-	
					-	
Total	33,776	-	-	-	33,776	-

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Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	0	Unrestricted fund 2 - enter name of fund below	1	Unrestricted fund 3 - enter name of fund below	0	Unrestricted fund 4 - enter name of fund below	0	Total unrestricted funds	Total unrestricted funds last period
Receipts										
Donations		32,657		-					32,657	
Legacies										
Grants		4,000							4,000	
Receipts from fundraising activities		1,000							1,000	
Gross trading receipts		-							-	
Interest		-							-	
Rents from land & buildings										
Gross receipts from other charitable activities										
Sub total		37,657		-		-		-	37,657	-
Receipts from asset & investment sales										
Proceeds from sale of fixed assets									-	
Proceeds from sale of investments									-	
Sub total		-		-		-		-	-	-
Total receipts		37,657		-		-		-	37,657	-
Payments										
Expenses for fundraising activities		631							631	
Gross trading payments		-							-	
Investment management costs		-							-	
Payments relating directly to charitable activities		33,144							33,144	
Grants and donations		-							-	
Governance costs:		-							-	
Audit / independent examination		-							-	
Preparation of annual accounts		-							-	
Legal costs		-							-	
Other		-							-	
Sub total		33,776		-		-		-	33,776	-
Payments relating to asset and investment movements										
Purchases of fixed assets									-	
Purchase of investments									-	
Sub total		-		-		-		-	-	-
Total payments		33,776		-		-		-	33,776	-
Net receipts / (payments)		3,881		-		-		-	3,881	-
Transfers to / (from) funds										
Surplus / (deficit) for year		3,881		-		-		-	3,881	-
Nature and purpose of funds										

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Additional analysis (3)

6 Breakdown of restricted funds

	Highland Cross	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	-
Legacies					-	-
Grants	6,811				6,811	-
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	6,811	-	-	-	6,811	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	-
Proceeds from sale of investments					-	-
Sub total	-	-	-	-	-	-
Total receipts	6,811	-	-	-	6,811	-
Payments						
Expenses for fundraising activities					-	-
Gross trading payments					-	-
Investment management costs					-	-
Payments relating directly to charitable activities					-	-
Grants and donations					-	-
Governance costs:					-	-
Audit / independent examination					-	-
Preparation of annual accounts					-	-
Legal costs					-	-
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	-
Purchase of investments					-	-
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	6,811	-	-	-	6,811	-
Transfers to / (from) funds					-	-
Surplus / (deficit) for year	6,811	-	-	-	6,811	-

Nature and purpose of funds

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