Charity registration number: SC050093

DORNOCH BEACH WHEELCHAIRS
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2026

Cameron Consulting (Scotland) Ltd

Dornoch Beach Wheelchairs
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Dornoch Beach Wheelchairs
Trustees' Report For The Year Ended 30 April 2026

The trustees present their report and the financial statements for the year ended 30 April 2026.

Objectives and Activities

Aims and Objectives

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.

Reference and Administrative Details

Trustees

Mrs Wendy Milligan
Mr Greg MacDonald
Mrs Linda Matheson-Titt
Mr Christopher Shearer
Mr Nick Turner (resigned 22/09/2025)

Charity Number

SC050093

Principal Address

Highfield House
Evelix Road
Dornoch
IV25 3HR

Independent Examiner

James Cameron Chartered Accountant
Cameron Consulting (Scotland) Ltd
Chartered Accountants
7 Poles Road
Dornoch
IV25 3HP

Other Information

Donations & Services

We have a JustGiving 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.

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Christopher Shearer

Trustee
13 October 2026

Dornoch Beach Wheelchairs
Independent Examiner's Report to the Trustees of Dornoch Beach Wheelchairs
For The Year Ended 30 April 2026

I report to the trustees on my examination of the accounts of Dornoch Beach Wheelchairs (the Charity) for the year ended 30 April 2026.

Responsibilities and Basis of Report

As the charity trustees you 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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 2006 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.

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts 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

Since the Charity has prepared its accounts on an accruals basis and is registered in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I confirm that I am qualified to undertake the examination because I am a member of The Institute of Chartered Accountants of Scotland, which is one of the listed bodies.

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
    - to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

James Cameron

James Cameron Chartered Accountant

Date 13/10/2026

Cameron Consulting (Scotland) Ltd
Chartered Accountants
7 Poles Road
Dornoch
IV25 3HP

Dornoch Beach Wheelchairs
Statement of Financial Activities
For The Year Ended 30 April 2026

	Notes	2026 Unrestricted funds £	2025 Unrestricted funds £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies		31,698	9,140
Other trading activities	**3**	7,084	8,089
Investments	**4**	360	318
		39,142	17,547
EXPENDITURE ON:			
Charitable activities:	**6**		
Charitable Activities		(59,260)	(20,949)
NET EXPENDITURE		(20,118)	(3,402)
NET MOVEMENT IN FUNDS		(20,118)	(3,402)
RECONCILIATION OF FUNDS:			
Total funds brought forward		59,657	63,059
TOTAL FUNDS CARRIED FORWARD	**15**	39,539	59,657

The notes on pages 6 to 9 form part of these financial statements.

Dornoch Beach Wheelchairs
Statement of Financial Position
As At 30 April 2026

	Notes	2026 Unrestricted funds £	2025 Total funds £
FIXED ASSETS			
Tangible Assets	**11**	8,961	12,748
		8,961	12,748
CURRENT ASSETS			
Stocks	**12**	683	1,397
Debtors	**13**	-	63
Cash at bank and in hand		31,188	46,565
		31,871	48,025
Creditors: Amounts Falling Due Within One Year	**14**	(1,293)	(1,116)
NET CURRENT ASSETS (LIABILITIES)		30,578	46,909
TOTAL ASSETS LESS CURRENT LIABILITIES		39,539	59,657
NET ASSETS		39,539	59,657
FUNDS OF THE CHARITY			
Unrestricted Funds		39,539	59,657
TOTAL FUNDS	**15**	39,539	59,657

On behalf of the board

Mr Christopher Shearer

Trustee
13 October 2026

The notes on pages 6 to 9 form part of these financial statements.

1. General Information

Dornoch Beach Wheelchairs is a charitable incorporated organisation registered with the Office of the Scottish Charity Regulator (OSCR), registered charity number SC050093. The principal address is Highfield House, Evelix Road, Dornoch, IV25 3HR.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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", the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Designated funds comprise unrestricted funds that have been set aside by the trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

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.

2.4. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	straight line over 5 years
Fixtures & Fittings	straight line over 5 years

2.5. Stocks and Work in Progress

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.6. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.7. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

3. **Income from Other Trading Activities**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Calendars	1,769	1,403
Sponsorship	583	600
Tombola/goods	2,689	4,954
Raffle Income	2,043	1,132
	7,084	8,089

4. **Investment Income**

	2026 Unrestricted funds	2025 Unrestricted funds
	£	£
Bank interest receivable	360	318

5. **Net Income/(Expenditure)**

The net expenditure is stated after charging/(crediting):

	2026	2025
	£	£
Depreciation of tangible fixed assets - owned	3,787	3,187

6. **Analysis of Expenditure**

	Activities undertaken directly	Support costs (see note 7)	2026 Total
	£	£	£
Charitable Activities	44,368	14,892	59,260

	Activities undertaken directly	Support costs (see note 7)	2025 Total
	£	£	£
Charitable Activities	7,486	13,463	20,949

7. **Support Costs**

	2026 Charitable Activities	2025 Charitable Activities
	£	£
Employee costs	7,318	5,424
Premises expenses	363	86
General administration	2,435	2,128
Depreciation	3,787	3,187
Governance costs	989	2,638
	14,892	13,463

8. **Independent Examiner's Remuneration**

	2026	2025
	£	£
Independent examination of the financial statements	825	800

9. **Staff Costs**

Staff costs were as follows:

	2026	2025
	£	£
Wages and salaries	2,358	-

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. **Average Number of Employees**

Average number of employees during the year was: 1 (2025: NIL)

11. **Tangible Assets**

	Plant & Machinery	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 May 2025	17,256	1,679	18,935
As at 30 April 2026	17,256	1,679	18,935
Depreciation			
As at 1 May 2025	5,319	868	6,187
Provided during the period	3,451	336	3,787
As at 30 April 2026	8,770	1,204	9,974
Net Book Value			
As at 30 April 2026	8,486	475	8,961
As at 1 May 2025	11,937	811	12,748

12. **Stocks**

	2026	2025
	£	£
Stock	683	1,397

13. **Debtors**

	2026	2025
	£	£
Due within one year		
Other debtors	-	63

14. **Creditors: Amounts Falling Due Within One Year**

	2026	2025
	£	£
Taxation and social security	92	-
Accruals and deferred income	1,201	1,116
	1,293	1,116

15. **Movement in Funds**

	As at 1 May 2025	Income	Expenditure	As at 30 April 2026
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	59,657	39,142	(59,260)	39,539
Total funds	59,657	39,142	(59,260)	39,539

	As at 1 May 2024	Income	Expenditure	As at 30 April 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	63,059	17,547	(20,949)	59,657
Total funds	63,059	17,547	(20,949)	59,657

16. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

17. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Dornoch Beach Wheelchairs
Detailed Statement of Financial Activities
For The Year Ended 30 April 2026

	2026 Total funds £	2025 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	21,699	6,577
Donations - Tins	-	44
Grants	9,999	2,519
	31,698	9,140
Other trading activities		
Calendars	1,769	1,403
Sponsorship	583	600
Tombola/goods	2,689	4,954
Raffle Income	2,043	1,132
	7,084	8,089
Investments		
Bank interest receivable	360	318
	360	318
	39,142	17,547
EXPENDITURE ON:		
Charitable Activities:		
Charitable Activities		
Opening stock - finished goods	(1,397)	(3,489)
Purchases	(2,014)	(2,297)
Community work	(39,288)	(476)
Repairs, renewals and maintenance	(731)	(1,088)
Insurance	(1,621)	(1,533)
Closing stock - finished goods	683	1,397
Wages and salaries	(2,358)	-
Direct labour	(4,960)	(5,424)
Light and heat	(363)	(86)
Telecommunications and data costs	(634)	(167)
Independent examiner's fees	(825)	(800)
Bank charges	(17)	-
Other office costs	(141)	(58)
Entertaining	(307)	-
Sundry expenses	(511)	(1,103)
Depreciation	(3,787)	(3,187)
Accountancy & professional fees	(989)	(2,638)
	(59,260)	(20,949)
	(59,260)	(20,949)
NET EXPENDITURE	(20,118)	(3,402)