

BEACH WHEELCHAIRS
(Scottish Charitable Incorporated Organisation)

TRUSTEES' REPORT
AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

Charity No SC046190

BEACH WHEELCHAIRS

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

For the year ended 31 March 2026

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BEACH WHEELCHAIRS

TRUSTEES' REPORT

For the year ended 31 March 2026

The Trustees are pleased to present their annual report together with the financial statements for the year ended 31 March 2026.

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.

Activities

The charity meets these purposes by providing beach wheelchairs for hire and supporting facilities at no cost. Beach Wheelchairs operates three projects located at North Berwick, Portobello and Seton Sands Holidays Park (Haven). Each project provides a variety of specialised wheelchairs, mobility aids and support equipment specifically designed to facilitate safe beach access for both adults and children.

The Beach Wheelchairs service is provided free of charge and all year round to anyone who wishes to access to the beach and surrounding outdoor terrains. Our customers range from those who have complex needs to those with temporary mobility requirements. The charity works with individuals, families, friendship groups, visitors to the area, Nursing and Care Homes, Day Centres, Community Groups and local business in facilitating access to the coast and surrounding outdoor areas.

ACHIEVEMENTS AND PERFORMANCE

Beach Wheelchairs has experienced increasing demand for its services:

2023 approx. 500 hires
2024 664 hires
2025 942 hires
2026 955 (1 January to 30 September 2026)

A part-time 'Service Coordinator' was employed working 15 hours per week and funded by The National Lottery for a two-year period. The first full year of employing our Service Coordinator has resulted in a significant increase in hires as we are no longer limited by volunteer availability only. Her outreach work has improved participation by numerous community groups.

New Equipment Purchases in the year include:

- New X8 Power Chair.
- New Hippocampe Manual Chair for Children and Adults.
- 2xBattery Power Packs for Solar Panel Back up.
- New Motors and Wheels for Old X8 Power Chair
- Upgrades and New Parts for Existing Hippocampe Manual Chairs.

ACHIEVEMENTS AND PERFORMANCE (contd)

- Recruitment and funding of two summer staff in order to maximize summer availability and to create an expansive, caring and unique work experience.

- Community Engagement - collaboration with external partners in East Lothian to promote accessibility within outdoor spaces and coastal areas, by loaning our specialised chairs, free of charge, for public and community events including Balgone Sunflower and Pumpkin Festivals, Vogrie Pogrie Community Festival, Fringe by the Sea Festival, North Berwick Harbour Ceilidh and Harvest Moon Beach Weddings.

- Beach Wheelchairs engages with the local community in offering our service to Nursing and Care Homes, Day Centres, School Projects and School Outdoor activities and other Outdoor Activity Organisations as well as year-round engagement with Leuchie House guests.

- Engagement with wider community groups in other areas of the UK who wish to start a similar project by offering advice and encouragement. A regular working group has been established for ideas and experience sharing.

The following anonymised quotations and examples were provided by people and families who used our service over the past year:

"We had a wonderful couple of hours with my mum on Porty beach on Saturday, was blown away by the beach wheelchair service. The chair itself is so easy to use on the sand, the booking was seamless with responsive communication throughout, and the volunteer on duty on the day was really kind and lovely. Highly recommended"

"We're only recently grappling with the everyday realities, and challenges, of having a family member confined to a wheelchair. Having to rethink and often abandon simple activities can be demoralising. Beach-wheelchairs cut through all the complexities and challenges - brilliantly simple and brilliantly invigorating. Evidently a lot of hard work and thoughtfulness has gone into setting up a system that works wonders for the end-users. Thank you!"

"We had a fantastic day, the first time we have ever managed to all go for a proper beach walk as a family. My daughter loved the independence of the electric chair and being able to control it herself. Your Volunteer could not have been more helpful and was so flexible about when we would be back. Thank you so much to all the volunteers who make it possible, we will definitely be back!"

"I just want to say what an amazing difference your volunteer made to my mothers' trip. My mum hasn't managed to get onto the beach for years and to be able to join us comfortably and get close to the ocean was so special. I doubt she will travel to Scotland again, so to be able to join her 3 sisters in their special place was incredible

BEACH WHEELCHAIRS

TRUSTEES' REPORT

For the year ended 31 March 2026

FINANCIAL REVIEW

The accounts for the year ended 31 March 2026 have been prepared on a receipts and payments basis.

During the year total income amounted to £33,793 (2025: £49,251) of which £7,800 was restricted (2025: £30,951) and £25,993 (2025: £18,300) was unrestricted. Total expenditure including fixed asset purchases was £61,665 (2025: £27,601) of which £32,172 (2025: £9,302) was restricted and £29,493 (2025: £18,299) was unrestricted. The deficit for the year was £27,872 (2025: surplus of £21,650), at the end of the period. Total funds were £40,702 (2025: £68,574).

The Trustees consider the financial position of the Trust to be satisfactory. The Trust has substantial reserves and a cautious Reserves Policy (see below).

Reserves policy

At the end of the reporting period the total funds held by Beach Wheelchairs was £40,702 (2025: £68,574) of which £2,364 (2025: £26,805) was restricted and £38,338 (2025: £41,769) was unrestricted.

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

Beach Wheelchairs is funded from a number of funding streams, these include grants and funding from both local and national organisations, donations from community groups and local businesses, small donations received both in cash and online via CAF Donate and self-generated local fundraising events. The charity aims to minimise out goings by operating with a dedicated team of volunteers and employs temporary workers at two of our projects during the busier summer months. In addition, Beach Wheelchairs employs a permanent, part-time Service Coordinator to oversee the day-to-day operations of the charity.

A comfortable reserve level allows the charity to run with customer safety at the heart, in securing sufficient funds to maintain and repair essential equipment and provide insurance cover for projects thereby protecting customers, volunteers and equipment.

The Trustees of Beach Wheelchairs believe that the minimum target reserve should be four months operating expenditure. This level is sufficient to cover operations should our funding stream be temporarily reduced for any reason. It would allow the charity time to scale down to a greater reliance on our volunteer team for day-to-day operations whilst still allowing us to operate safely.

The amount for 2026/2027 is set at £21,000. At 31 March 2026, the free reserves were £29,493. The policy is therefore met.

This level is monitored by the Trustees monthly and reviewed annually.

FINANCIAL REVIEW (contd)

Risk Management

The Trustees have considered the major risks to which the charity could be exposed and has taken steps to mitigate the effects of such risks.

Identified risks include the personal safety of our customers as well as volunteers and staff, confidentiality of personal information and protection of our equipment and assets. These risks have been addressed by staff and volunteer training, rigorous procedures, formal risk assessment, development of emergency procedures, regular assessment and servicing of equipment and full insurance cover.

The Trustees are vigilant in seeking funding, in a timely manner, to protect and secure the day-to-day operations of the charity and to secure its' future and growth.

Plans for future periods

- Seek funding to secure our Service Coordinator role for a further two-year period until 2028.
- Secure funding to support two summer posts for both 2027 and 2028 to support demand during our busiest period.
- Continue to expand our outreach to care homes, day centres, schools, community groups etc.
- Continue to collaborate with external partners locally to promote accessibility for outdoor events.
- Support and advise the North Berwick Harbour Trust on developing a new, fully accessible, multipurpose community building in the harbour area that will provide Beach Wheelchairs with a permanent operational base.
- To add to, expand and upgrade our fleet in response to increased demand for our service in an effort to meet the needs of every user and provide a safe service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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 it's Constitution.

Appointment of Trustees and Trustee Induction and Training

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.

BEACH WHEELCHAIRS

TRUSTEES' REPORT

For the year ended 31 March 2026

REFERENCE AND ADMINISTRATIVE INFORMATION

Registered Charity Number:	SC046190
Principal and Registered Address:	North Berwick Community Centre 8 Law Road North Berwick EH39 4PN

Charity Trustees:

Alison Brown	Chair until 29 April 2026 Resigned 27 October 2026
Jean Blair	Appointed as Trustee and Chair from 27 October 2026
Zoe Lovell	Vice Chair
Bryony Capaldi	Treasurer
Maria McKenna	Secretary
Rudy Bleau	Resigned 27 October 2026
Ruth Quilietti-Bird	Resigned 29 April 2026
Louise Wallace	
Cara Murdo	
Isobel Green	
Andrea Farkas	Resigned 25 August 2025
Felicitas Betzl	Appointed 29 April 2026

Bankers:	The Royal Bank of Scotland plc 142 – 144 Princes Street Edinburgh EH2 4EQ
Independent Examiner:	Louise Presslie CA Whitelaw Wells Chartered Accountants 9 Ainslie Place Edinburgh EH3 6AT

BEACH WHEELCHAIRS

TRUSTEES' REPORT

For the year ended 31 March 2026

Responsibilities of the Trustees

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Trust at the end of the year and of the profit or loss for the year then ended. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the Associations constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the trust and financial information included on the trust's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the trustees on 27 October 2026 and signed on their behalf by:-



Zoe Lovell
Vice Chair

BEACH WHEELCHAIRS

INDEPENDENT EXAMINER'S REPORT

For the year ended 31 March 2026

I report on the accounts of the charity for the period ended 31 March 2026, which are set out on pages 10 to 16.

Respective responsibilities of the Trustees and the Independent 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 (as amended). The charity's Trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations (as amended) 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 report
My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 seeking 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
In the course of my examination, no matter has come to my attention:

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 (as amended); and
   - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

   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.

Louise Presslie

Louise Presslie CA
Whitelaw Wells
Chartered Accountants
9 Ainslie Place
Edinburgh EH3 6AT

Date: 27 October 2026

BEACH WHEELCHAIRS

RECEIPTS AND PAYMENTS ACCOUNT

For the year ended 31 March 2026

	Notes	Unrestricted £	Restricted £	2026 Total £	2025 Total £
RECEIPTS					
Donations	2	17,128	7,800	24,928	28,258
Grants	3	8,000	-	8,000	20,292
Investment income		865	-	865	701
Total Receipts		25,993	7,800	33,793	49,251
PAYMENTS					
Payments for charitable activities	4	22,019	14,952	36,971	15,218
Payments for fundraising activities	5	1,071	-	1,071	-
Governance costs					
Independent Examiners fee		1,440	-	1,440	1,410
		24,530	14,952	39,482	16,628
PAYMENTS RELATING TO ASSET AND INVESTMENT PURCHASES					
Fixed asset purchases		4,963	17,220	22,183	10,973
Total Payments		29,493	32,172	61,665	27,601
Surplus for the year		(3,500)	(24,372)	(27,872)	21,650
Transfer to/(from) funds	8	69	(69)	-	-
(Deficit)/surplus for the year		(3,431)	(24,441)	(27,872)	21,650

BEACH WHEELCHAIRS

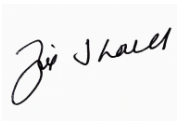
STATEMENT OF BALANCES

For the year ended 31 March 2026

	Notes	Unrestricted £	Restricted £	2026 Total £	2025 Total £
Cash at bank and in hand					
Balance at beginning of year		41,769	26,805	68,574	46,924
(Deficit)/surplus for the year		(3,431)	(24,441)	(27,872)	21,650
Total cash funds at end of year		38,338	2,364	40,702	68,574

For information purposes only	2026 £	2025 £
Other liabilities - unrestricted		
Accruals – Independent Examiner's fee	1,560	1,080
Tax and Social security	1,489	69
Pension Payment	84	-

Approved by the Trustees on 27 October 2026 and signed on their behalf by:



Zoe Lovell
Vice Chair

BEACH WHEELCHAIRS

NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

1. Accounting policies

Basis of Accounting:
These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The charity constitutes a public benefit entity as defined by FRS 102.

Funds
Unrestricted funds are income generated for the objects of the charity, without further specified purpose, and are available as general funds.

Designated funds are unrestricted funds allocated by the Trustees for a specific purpose.

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure that meets these criteria is charged to the fund.

Going concern
The Trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern for a period of at least 12 months from the date of signing of these financial statements.

2. Donations

	Unrestricted £	Restricted £	2026 £	2025 £
Donations	16,095	7,800	23,895	27,353
Gift Aid	1,033	-	1,033	905
	17,128	7,800	24,928	28,258

Income from donations was £24,928 (2025: £28,258) of which £17,128 (2025: £17,599) was unrestricted and £7,800 (2025: £10,659) was restricted.

3. Grant income

	Unrestricted £	Restricted £	2026 £	2025 £
National Lottery Community Fund	-	-	-	20,000
Groundwork Tesco	-	-	-	292
People's Postcode Lottery	8,000	-	8,000	-
	8,000	-	8,000	20,292

Grant income was £8,000 (2025: £20,292) of which £8,000 (2025: £nil) was unrestricted and £nil (2025: £20,292) was restricted.

4. Payments for Charitable Activities

	Unrestricted £	Restricted £	2026 £	2025 £
Rent & insurance	2,932	-	2,932	2,777
Salaries (note 5)	4,829	12,952	17,781	7,495
Other Staff/Volunteer Costs	1,179	-	1,179	-
Postage & stationary	87	-	87	10
Telephone & computer costs	717	-	717	508
Marketing	1,105	-	1,105	1,039
Electricity	123	-	123	74
Travel	1,344	-	1,344	184
Equipment repairs and servicing	8,761	-	8,761	3,161
Miscellaneous	942	-	942	240
North Berwick Harbour Trust slipway contribution	-	2,000	2,000	-
	22,019	14,952	36,971	15,488

Expenditure was £36,791 (2025: £15,488) for Charitable Activities of which £22,019 (2025: £14,288) was unrestricted and £14,952 (2025: £1,200) was restricted. The trustees consider there to be only one charitable activity.

5. Expenses for Fundraising Activities

	Unrestricted £	Restricted £	2026 £	2025 £
Event Expenses	1,071	-	1,071	-
	1,071	-	1,071	-

Expenditure was £1,071 (2025: £nil) for Fundraising Activities of which £1,071 (2025: £nil) was unrestricted and £nil (2025: £nil) was restricted. The trustees consider there to be only one charitable activity.

6. Staff costs

	2026	2025
	£	£
Staff salaries	16,828	7,426
Social security costs	140	69
Pension costs	813	-
Total	17,781	7,495

Staff are employed, on a temporary basis, via targeted recruitment to cover expected busy seasons, this generally occurs during the summer months rather than throughout the year. During the year the average number of staff on a head count basis was 5 (2025: 3)

7. Remuneration and Expenses paid to Trustees

There was no Trustee' remuneration or other benefits for the year ended 31 March 2026 nor for the year ended 31 March 2025.

No Trustees were reimbursed expenses in the year (2025: no Trustees).

BEACH WHEELCHAIRS

NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

8. Movement in funds

	At 1 April 2025 £	Income £	Expenditure £	Transfers £	At 31 March 2026 £
Restricted Funds					
Ramp upgrade	4,000	-	(2,000)	(2,000)	-
National Lottery staff costs	18,800	-	(12,952)	-	5,848
NB power chair and motors	4,005	7,800	(17,220)	1,931	(3,484)
	26,805	7,800	(32,172)	(69)	2,364
Unrestricted Funds					
General funds	41,769	25,993	(29,493)	69	38,338
TOTAL FUNDS	68,574	33,793	(61,665)	-	40,702

Purposes of Restricted Funds

Ramp upgrade – This fund consists of donations raised to facilitate an upgrade to the beach ramp. Transfer of unspent funds to NB power chair and motors as permitted by funders.

Beach Walkers – This fund consists of donations raised to purchase new beach walkers and was fully spent in 2025.

National Lottery staff costs – Represents a grant received from The National Lottery Community Fund to pay for Service Co-ordinator salary costs.

NB Power chair and motors - This fund consists of donations raised and a grant received from the Tesco Groundwork scheme to purchase a new Power chair for North Berwick and upgrade the motors of existing chairs.

Portobello Manual Chair – This fund consists of donations raised to purchase a new Beach Wheelchair for Portobello Beach and was fully spent in 2025.

BEACH WHEELCHAIRS

NOTES TO THE ACCOUNTS

For the year ended 31 March 2026

8. Movement in funds (cont)

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
Restricted Funds					
Ramp upgrade	-	4,000	-	-	4,000
Beach Walkers	-	1,600	(1,850)	250	-
National Lottery staff costs	-	20,000	(1,200)	-	18,800
NB Power chair and motors	1,840	4,589	(2,424)	-	4,005
Portobello Manual chair	2,970	762	(3,828)	96	-
	4,810	30,951	(9,302)	346	26,805
Unrestricted Funds					
General funds	42,114	18,300	(18,299)	(346)	41,769
TOTAL FUNDS	46,924	49,251	(27,601)	-	68,574