Disabling Barriers Scotland

Trustees' report and financial statements for for the year ended 31 December 2025

Scottish Charity Number: SC053043

Disabling Barriers Scotland

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Disabling Barriers Scotland

Trust information

Trustees	Fraser Mackay (Chair) Matthew Simpson (Secretary) Tom McGovern (appointed 2025) Dhana McIver (appointed 2025) Lindsay Jack (appointed 2025) Nicola Gilchrist (appointed 2025) Paul Mosson (appointed 2025) Zoe Hamilton (appointed 2025) Dr Rachel Wallace (resigned 2025)
Administrator	The WS Society The Signet Library Parliament Square Edinburgh EH1 1RF
Independent examiner	Henderson Loggie LLP Stamp Office 14 Waterloo Place Edinburgh EH1 3EG
Bankers	Royal Bank of Scotland 13 Rutland Street Edinburgh EH1 2AE

Report of the Trustees for the year ended 31 December 2025

The Trustees are pleased to present their annual report together with the financial statements of the charity for the year ending 31 December 2025. The financial statements comply with the *Charities and Trustee Investment (Scotland) Act 2005* (as amended by the *Charities Accounts (Scotland) Regulations 2006 and the Charities (Regulation and Administration) (Scotland) Act 2023),* the Constitution, and 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).

Objectives and activities

Disabling Barriers Scotland (DBS) is a young start-up charity, founded in 2024, which focusses on assisting aspiring solicitors and students with a disability to gain access to the legal sector. DBS achieves this by removing obstacles faced by lawyers with disabilities and celebrating the successful careers of lawyers with disabilities.

DBS provides corporate membership services with a view of raising awareness within the legal sector, as well as hosting public educational events that foster knowledge and inclusion.

The mission of DBS is to create a culture of belonging within the Scottish legal profession. DBS advocates for the removal of barriers that prevent disabled/neurodivergent people from entering or sustaining a career in the Scottish legal profession. DBS is building a community external to an employer to provide peer support and a forum in which persons can confidentially share lived experiences.

The charitable purposes of DBS as set out in the Constitution are:

1. The promotion of equality and diversity;
2. The advancement of citizenship and community development; and
3. The advancement of education.

DBS pursued these objectives by:

- creating a network of legal students and legal professionals who have a disability or health condition. This provides the opportunity for peer support through discussion, guidance, awareness raising and advocacy;
- hosting round table discussions focusing on sharing ideas on best practice for partner law firms;
- promoting civic responsibility and advocating for the removal of barriers that may exclude a person with a disability or health condition from entering or sustaining a career within the Scottish legal profession;
- creating a team of volunteers to assist with the day-to-day management of the charity. This has given university students work experience and allowed the charity to increase capacity to expand and develop its operations;
- hosting events to discuss how particular health conditions and disabilities can be managed within the workplace; and
- supporting school, college and university students with disabilities or health conditions through their education and into a successful legal career.

Achievements and performance

In 2025, DBS delivered a series of educational and insight events and convened various roundtables centered on the issue of disability awareness within the Scottish legal profession. These events gathered participants from all sectors, areas, and age groups within the profession, from students, trainees, practitioners, judges, advocates, and academics, and ignited fruitful discussion among attendees.

To deliver these events, DBS partnered with disability inclusion educators, champions, and public speakers, who delivered training and provided insight on conditions affecting workplace performance and wellbeing that individuals might struggle with. DBS collaborated with established organisations and public societies, such as LawCare, Scottish Young Lawyers Association (SYLA), the Law Society of Scotland, the Faculty of Advocates, Diversity+, and Inclusion Scotland, which helped in engaging more individuals and in raising awareness at public events.

To maintain their online presence and ensure awareness of, and access to, the charity, DBS continued to manage their website (in partnership with a contracted website developer) and their LinkedIn page. DBS also continued to manage its email address/inbox for general enquiries, including notes of interest in volunteering opportunities, as well as facilitating discussion amongst legal firm partners and event speakers. DBS has also contracted a social media manager to market and promote insight events. Together, this online presence has allowed DBS to generate awareness and discussion among its community.

DBS also set up a corporate membership-type scheme for Scottish law firms, called “Law Firm Engagement” programme. Member firms are featured on all DBS marketing materials and become part of its network in exchange for a membership fee. The purpose of the subscription is to provide engagement opportunities with disabled students across Scotland.

DBS plans on continuing to strengthen its educational outreach by delivering more events in the next year, and by proactively engaging with universities and law societies, with a view to establishing a presence at universities’ Law Career Fairs. In 2026, DBS will also work towards launching their mentorship programme, aimed at students working towards their LLB or Diploma in Professional Legal Practice.

Fundraising

Despite the challenging fundraising environment for charities, which is mainly determined by the inability of many businesses to commit to sponsorship or donation, and by harsher competition as more charities seek to raise more funding from a decreasing pool of sponsors, DBS has managed to secure some notable successes in this area.

Adopting a mix of relational-basis and open grant applications approaches, as well as law firms’ memberships and event fundraising, the charity has secured a total of £21,485 in available income (unrestricted funds), split among grant awards, law firms’ subscriptions, personal donations, and event fundraising.

Most notably, the charity received awards and donations from the following entities:

- FirstPort for Social Entrepreneurs Ltd
- Clark Foundation for Legal Education
- The Robertson Trust
- Denovo
- Brodies LLP
- Shepherd and Wedderburn LLP
- Addleshaw Goddard LLP
- Thorntons LLP
- Scullion Law LLP
- McGovern Reid Court Lawyers LLP

Reserves policy

At the year-end the charity had net assets of £4,060 (2025:14,410) It is the policy of the Charity that unrestricted funds which have not been designated for a specific use and should be maintained at a level equivalent to between three- and six-month's expenditure based on current expenditure level this would represent £2,600. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the Charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the financial period.

Risk management

The Trustees have considered the major risks to which the charity is exposed and have established systems to mitigate those risks, resulting in the adoption of a Risk Register, which was formally adopted in January 2025. The Risk Register considers both the risks facing the charity and the actions that can be taken in mitigation. The Register is reviewed bi-annually.

The highest risks identified are:

1. Ineffective organisational structure: the main risk to the charity is that there is a lack of direction, strategy and forward planning. Should this occur, the charity may begin to drift with no clear objectives, priorities or plans and ultimately fail to meet its charitable objectives. However, DBS has taken steps to mitigate this risk by onboarding new Trustees to increase capacity, adopting the three working groups which align with the charity's objectives to ensure regulatory compliance and conducting Trustee training to enhance Trustees' knowledge and understanding of their role.

2. Volunteers' management: if the charity fails to recruit and retain volunteers, this will affect the capacity of the charity which may have to cut down its projects and insight events. The charity has agreed to succession plan and take into account notice periods and handovers to mitigate this risk.

3. Reserves policies: should the charity fail to maintain sufficient reserves, as in accordance with its reserves policy, the charity will lack funds to respond to new needs or requirements. This may result in the charity being unable to meet its commitments or planned objectives. To mitigate this risk, the reserves policy will be linked to business plans and reviewed regularly.

4. Relationships with funders: deterioration in relationships with law firm partners may impact funding and support. However, DBS currently maintains strong and positive relationships with its legal partners by ensuring regular contact, holding frequent engaging and informative insight events and reporting fully to partners on projects.

The charity has the following policies and statements in place, which were drafted and agreed in 2025:

- Volunteer Policy and Agreement

The charity has been reviewing the following policies and statements with a view to adoption:

- Privacy Policy
- Data Protection Policy
- Safeguarding Policy

Overall, the potential impact of the risks outlined above results in financial loss, ineffective and irregular deployment of charity funds, impact on reputation, inability to reach the charity objectives, and undue delays and/or failure to manage and deliver charity projects.

DBS will continue to monitor and update the Risk Register, by evaluating current risks and identifying any potential new ones, as well as devising effective risk management strategies and contingency plans.

Structure, governance and management

DBS is a Scottish Charitable Incorporated Organisation (SCIO) and is registered with the Office of the Scottish Charity Regulator (OSCR) (SC053043). The charity was incorporated on 8 January 2024. The Governing Document is the charity's Constitution, which was last reviewed in 2024.

The charity is governed by a Board of 8 Trustees. Three Trustees have remained on the Board since 2024: Fraser Mackay, Matthew Simpson and Tom McGovern. Five Trustees were appointed in 2025: Dhana McIver, Lindsay Jack, Nicola Gilchirst, Paul Mosson and Zoe Hamilton. There was one resignation from the Board in 2025, Dr Rachel Wallace. The charity is currently looking to appoint a treasurer. The charity administrators, The WS Society, continue to support the Board with administrative and regulatory compliance.

The day-to-day operational aspects of the organisation's charitable activities and objectives as detailed earlier in this report are undertaken by three sub-committees, or teams/working groups, each composed of a number of volunteers and one Trustees who oversees the work of the relevant group/team. The teams are: (1) the "Current Issues" Team; (2) the "Legal Firm Engagement" team; and (3) the "Education" Team. Trustees are divided among these committees to ensure focused discussion at Board meetings while always ensuring that discussion is fed back to the wider Trustees group. These groups were established in 2024 and continue to exist to ensure that the scope of Trustees' responsibilities is defined and so that the Charity meets its objectives and purposes.

Trustee appointment, induction and training

The nomination of individuals to serve as Trustees can be initiated by the Board at any time. The Board may appoint any person to serve as charity Trustee on the basis that they have relevant experience and/or skills which are of assistance to the Board. The charity's founding Trustees are Fraser Mackay (Chair) and Tom McGovern.

Prospective Trustees submit a CV stating their willingness to serve the charity. The candidates must demonstrate that they are bringing added value to the charity by providing specific expertise and an appropriate time commitment. Upon their appointment, a new Trustee also becomes a member of the charity. Trustees serve from the date of their appointment until the date of the following AGM. Trustees are normally deemed to be re-appointed at the subsequent Board meeting, unless they advise the Board that they do not wish to be re-appointed, or if a resolution for the re-appointment of that charity Trustee was put to the Board meeting but the meeting never took place.

The Chair is appointed by the Trustees and the Chair will cease to hold office at the conclusion of each AGM but may then be re-elected by the Board (after the AGM).

DBS aims to ensure that Trustees understand fully their commitment, obligations, liabilities and accountabilities. The required level of understanding is achieved by issuing the individual with an information pack, allowing them time for reading and facilitating time with the chair, other Trustees, and the administrators.

To facilitate the development of the Trustees, DBS will support, as necessary, their attendance at training events in such areas as strategy, risk management, and corporate governance. The WS Society provided Trustee training (legal duties and charity law) to new Trustees.

New Trustees are provided with a Trustee handbook which outlines the organisational structure of DBS and its governance; the composition of the Board of Trustees, their collective and individual duties, and their specific roles and responsibilities within DBS; Board meetings and AGM procedures and the Trustees appointment and termination of office mechanisms; a summary of the charity's activities strategy; a note on the Administrators' role and remit; and a note on DBS's legal and regulatory requirements.

New Trustees are also provided with a Trustee Code of Conduct, which outlines general conduct for the Trustees, legal requirements and policies, a summary of DBS' commitments, and notes on Trustees' availability and attendance, as well as a best practice note to prevent and resolve Trustees' conflict of interests.

The Trustee Code of Conduct also outlines expectations around the Trustees' general duties, which revolve around the five core principles of good governance for the Boards of charities in Scotland, namely organisational purpose, leadership, Board behaviour, control and effectiveness. The general duties of Trustees are statutory duties mandated by Scottish charity law and enshrined in DBS' governing document.

These are the duties:

- to act in the interests of the charity
- to ensure that the charity operates in a manner that is consistent with its objects or purpose;
- to act with care and diligence; and
- to ensure that the charity complies with the provisions of the Charities and Trustee Investment (Scotland) Act ("The 2005 Act") (as amended), and any other relevant regulation.

Report of the Trustees for the year ended 31 December 2025 (continued)

Organisation

The structure of the organisation is a single tier SCIO, where there is no division between members and charity Trustees. The Board holds regular meetings and generally controls the activities of the organisation; for example, the Board is responsible for monitoring and controlling the financial position of the organisation.

The Trustees exercise ultimate control over the charity. They do this by:

- Making strategic decisions,
- Managing charity's resources responsibily.
- Setting budgets.
- Approving expenses.
- Ensuring the charity is operating withing the charity's governing document and the law.
- Engaging fully with the charity's activities, for example, organising, co-ordinating and attending insight events.
- Planning for the future of the charity.

In 2025, the charity held a Board meeting every month. An Annual General Meeting (AGM) must be held yearly, where the annual accounts of the Trust are presented and approved.

Board rotation

Five new trustees joined the Board in 2025: Dhana McIver, Lindsay Jack, Nicola Gilchrist, Paul Mosson and Zoe Hamilton. Three trustees were re-elected following the 2025 AGM: Fraser Mackay, Matthew Simpson and Tom McGovern. Fraser Mackay was re-elected as Chair.

Management

The day-to-day operations of the charity are broadly overseen by the Trustees. Trustees have powers of delegation whereby they can appoint volunteers to carry out relevant tasks as agreed in the Volunteer Policy and Agreement and as outlined in the charity's Scheme of Delegation.

Beyond the Trustees, the charity operates through three teams or working groups as outlined earlier in this report.

Trustee responsibilities

The charity's Trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities Trustee Investment (Scotland) Act 2005 (the 2005 Act), as amended by the Charities (Regulation and Administration) (Scotland) Act 2023 (the 2023 Act), and the Charities Accounts (Scotland) Regulations 2006 (as amended) (the 2006 Regulations). The charity Trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply.

This report was approved by the trustees and approved for publication



Fraser MacKay
Chair

29 September 2026

Independent examiner's report to the trustees of the Disabling Barriers Scotland (SC001648)

I report on the financial statements of The Disabling Barriers Scotland for the year ended 31 December 2025 which are set out on pages 9 to 16.

This report is made to the trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the trustees, as a body, for my work or for this report.

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's trustees consider that the audit requirement of Regulation 10(1)(a)to (c) 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 the independent examiner's report

My examination was 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 you as 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 connection with 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; and
- to prepare accounts which accord with the accounting records and comply with Regulation 8 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.

Jaslin Bhagrath
Jaslin Bhagrath - 2026-09-29, 19:53:54 UTC

Jaslin Bhagrath
For and on behalf of Henderson Loggie LLP
Stamp Office
14 Waterloo Place
Edinburgh
EH1 3EG

29 September 2026

Statement of financial activities at 31 December 2025

	Note	Unrestricted 2025 £	Unrestricted 2024 £
Income from			
Donations and legacies	3	**5,500**	21,485
Investments – bank interest		**69**	-
Total income		**5,569**	21,485
Expenditure on			
Charitable activities	4	**15,919**	7,075
Total expenditure		**15,919**	7,075
Net (expenditure) /income		**(10,350)**	14,410
Reconciliation of funds			
Total funds at 31 December 2024		**14,410**	-
Total funds at 31 December 2025	10	**4,060**	14,410

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

The notes on pages 11 to 16 form part of these financial statements.

Statement of financial position at 31 December 2025

	Note	£	2025 £	£	2024 £
Fixed assets					
Tangible assets	7		**253**		451
Current assets					
Debtors	8	**5,984**		514	
Cash at bank and in hand		**3**		14,825	
		5,987		15,339	
Creditors: amounts due within one year	9	**(2,180)**		(1,380)	
Net current assets			**3,807**		13,959
Nets assets			**4,060**		14,410
Total funds of the charity					
Unrestricted funds	10		**4,060**		14,410

The financial statements were approved by the trustees on 29 September 2026

Fraser Mackay
Fraser Mackay - 2026-09-29, 19:50:43 UTC

Fraser Mackay
Chair

The notes on pages 11 to 16 form part of these financial statements.

1 Accounting policies

Charity information

Disabling Barriers Scotland is a Scottish Charitable Incorporated Association (SCIO).

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements..

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

1 Accounting policies (Continued)

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT equipment 33% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset and is recognised in the statement of financial activities.

1.7 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

1 Accounting policies (Continued)

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets
Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities
Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities
Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Notes to the financial statements (continued)

3 Donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations	**3,000**	21,485
Grant	**2,500**	-
	5,500	21,485

4 Expenditure on charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Travel	**49**	-
Depreciation	**198**	148
Events and memberships	**3,180**	1,153
Meeting costs	**243**	-
Insurance	**682**	-
Subscriptions	**62**	-
Computer costs	**461**	-
Trust administration	**5,614**	1,286
Website	**4,050**	3,102
	14,539	5,689
Governance costs		
Audit fees	**600**	600
Accountancy	**780**	780
Bank charges	**-**	6
	15,919	7,075

Notes to the financial statements (continued)

5 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

6 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

7 Tangible fixed assets

	IT equipment £
Cost	
At 1 January 2025	599
Additions	-
At 31 December 2025	599
Depreciation and impairment	
At 1 January 2025	148
Depreciation charged in the period	198
At 31 December 2025	346
Net book value	
At 31 December 2025	**253**
At 31 December 2024	451

8 Debtors

	2025 £	2024 £
Prepayments	**5,984**	514
	5,984	514

9 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	**2,180**	1,380
	2,180	1,380

10 Movement in funds

The unrestricted funds of the charity comprise the balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2025 £	Incoming resources £	Resources expended £	At 31 December 2025 £
General funds	**14,410**	**5,569**	**(15,919)**	**4,060**

Previous year	At 8 January 2024 £	Incoming resources £	Resources expended £	At 31 December 2024 £
General funds	-	21,485	(7,075)	14,410

Henderson Loggie Secure Messaging

E-SIGNATURE CERTIFICATE

Certificate Summary

ENVELOPE SUBJECT: Final accounts for signing - Disabling Barriers Scotland
DOCUMENT: Disabling Barriers Scotland Dec 2025 final accs.pdf
DOCUMENT ORIGINATOR: Jaslin Bhagrath (jaslin.bhagrath@hlca.co.uk)

CERTIFICATE STATUS: Completed
DELIVERED: Sep 29, 2026 11:55 AM UTC
DOCUMENT PAGES: 18 CERTIFICATE PAGES: 1 TOTAL ENVELOPE PAGES: 19

ENVELOPE ID: 06339605-1adc-45be-ba06-161513c23321
DOCUMENT ID: fafd0fa5-c5f8-46f5-b82f-d785dc565cb3
ORIGINATOR IP ADDRESS: 157.231.93.186

COMPLETED SIGNATORIES: 2 / 2
COMPLETED IN PLACE SIGNATURES: 3 / 3
COMPLETED IN PLACE INITIALS: 0 / 0
CARBON COPY RECIPIENTS: 0

Signatures

E-SIGNED BY: Fraser Mackay (f.mackay@dbscotland.org)
SECURITY LEVEL: Secure Email (Authenticated)
E-SIGNATURE ID: d201257f-4bbb-427f-b299-aaf08535b60b

Timeline

SENT: Sep 29, 2026 11:55 AM UTC
VIEWED: Sep 29, 2026 7:49 PM UTC
SIGNED: Sep 29, 2026 7:50 PM UTC
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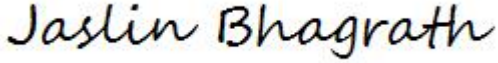


I AGREE TO THE CONTENTS OF ALL PAGES ABOVE WITH AN ELECTRONIC SIGNATURE

PRINT NAME: Fraser Mackay EMAIL: f.mackay@dbscotland.org

E-SIGNED BY: Jaslin Bhagrath (jaslin.bhagrath@hlca.co.uk)
SECURITY LEVEL: Secure Email (Authenticated)
E-SIGNATURE ID: d57029a8-8e55-4ca5-a435-bea4fd3e3315

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