APPENDIX 2

Enter charity name below

Disability Beyond Borders

Enter SC No. below

SC044849

OSCR Scottish Charity Regulator

Receipts and payments accounts

For the period from	Period start date Day	Month	Year	to	Period end date Day	Month	Year
	01	June	2025		31	May	2026

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	175				175	10 182
Gift Aid					-	2 500
Grants					-	
Receipts from fundraising activities	90				90	551
Refunded Bank/Insurance Charges	150				150	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	415	-	-	-	415	13 233
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	415	-	-	-	415	13 233
A3 Payments						
Expenses for fundraising activities	219				219	1 458
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1 324				1 324	10 636
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	509				509	590
					-	
A3 Sub total	2 052	-	-	-	2 052	12 684
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2 052	-	-	-	2 052	12 684
Net receipts / (payments)	(1 637)	-	-	-	(1 637)	549
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1 637)	-	-	-	(1 637)	549

Disability Beyond Borders **SC044849**

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	6 055				6 055	5 506
	Surplus / (deficit) shown on receipts and payments account	(1 637)				(1 637)	549
						-	
						-	
	Cash and bank balances at end of year	4 418	-	-	-	4 418	6 055
	(Agree balances with receipts and payments account(s))	- 0	-	-	-	- 0	-

	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
	SMacRae	Shelly MacRae (Convener)	25th Oct 26

** Please note - OSCR will accept digital or typed signatures*

Disability Beyond Borders SC044849

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Over the past year our income has been generated through donations and fundraising, although as time goes on fundraising is proving more difficult. Since our founding convener died nearly 2 years ago those who had given us regular sizable donations have dropped off considerably, we believe that this is because these Donors were contacts or acquaintances of our founding convenor so when he passed away we lost most of our regular Donors and have had to find other means to raise funds. In the past year most of our income has come via collection boxes and holding promotional tables at various places such as supermarkets. However, although funding has proved more difficult we have continued to support disabled people in both Scotland and Ukraine and have not turned any person away who asked for support. We have taken measures to cut back our expenses as much as we possibly can. We do not employ anyone now, so all our work is done on a voluntary basis. We have teamed up with other organisations and charities in Scotland and in Ukraine and through that cooperation we have shipped wheelchairs and mobility aids to disabled people in Ukraine. Moving forward Trustees have decided to conentrate more in supporting

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	-

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)	x

C3b Trustee remuneration - details

Authority under which paid	£

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

Although our manager ceased to be a paid employee in April 2025 he has carried on working on a voluntary b

Disability Beyond Borders SC044849

Additional analysis (1)

Analysis of receipts and payments

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 £
Donations	175				175	10 182
Receipts from Fundraising Activities	90				90	551
Gift Aid	-				-	2 500
Refunded Bank/Insurance Charges	150				150	
Total	415	-	-	-	415	13 233
	reference	-	-	-	reference	reference

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-
	-	-	-	-

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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	-
	-	-	-	-	-	-

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 £
Fundraising Activities	219				219	1 458
Insurance	509				509	590
Utilities	-				-	651
Office Costs	11				11	945
Employment and Pensions	-				-	9 040
Payments to Charitable Activities	1 313				1 313	-
					-	
					-	
					-	
					-	
					-	
Total	2 052	-	-	-	2 052	12 684
	reference error	-	-	-	reference error	reference error

SC044849

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below	Unrestricted fund 2 - enter name of fund below	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	175				175	10 182
Gift Aid	-				-	2 500
Grants					-	
Receipts from fundraising activities	90				90	551
Refunded Bank/Insurance Charges	150				150	
buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	415	-	-	-	415	13 233
					cross ref error	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	415	-	-	-	415	13 233
					cross ref error	
Payments						
Expenses for fundraising activities	219				219	1 458
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	1 324				1 324	10 636
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Other	509				509	590
					-	
Sub total	2 052	-	-	-	2 052	12 684
					-	
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
					-	
Total payments	2 052	-	-	-	2 052	12 684
					-	
Net receipts / (payments)	(1 637)	-	-	-	(1 637)	549
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1 637)	-	-	-	(1 637)	549
					cross ref error	

Nature and purpose of funds

All income was generated from fundraising activities and donations. All funds were used to meeting our charitable activities and the promotion of the charity.

Disability Beyond Borders **SC044849**

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
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	-	-	-	-	-	-
					-	
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
					-	
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)	-	-	-	-	-	-
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
					-	

Nature and purpose of funds