

APPENDIX 3



Report to the trustees/members of
Registered charity number
On the accounts of the charity for the period

Set out on pages

Independent examiner's report on the accounts

v2

Charity name
Enable Dumfries & District Branch

SC021033

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	April	2025	to	31	March	2026

5-8 (remember to include the page numbers of additional sheets)

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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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 independent examiner's statement

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

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, 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

- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name:

Paul Dickson

Date:

25/8/2026

Relevant professional qualification(s) or body (if any):

Institute of Financial Accountants

Address:

5 Buccleuch Street
Dumfries
DG1 2AT

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

**Give here brief details of
any items that the
examiner wishes to
disclose**

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2025	To	31	03	2026

Reference and administration details

Charity name
Other names charity is known by

Registered charity number

Charity's principal address

ENABLE DUMFRIES & DISTRICT BRANCH

SC021033

9 Kellwood Place

Dumfries

Scotland

Postcode DG1 4HJ

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	Pamela McColm	Treasurer		
2	Jane Stitt	Chair/Secretary		
3	Marjory Irving			
4	Laura Thin			
5	Dean Wilson			
6	Alex Stewart			
7	Donna McClung			
8	Angela Milroy			
9	Jessica Lamont			
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
Trustee recruitment and appointment	Trustees are nominated and elected at AGM's by members

Objectives and activities

Charitable purposes	We aim to provide a safe environment for people with learning disabilities to socialise. We have monthly discos to encourage this.
Summary of the main activities in relation to these objects	Our monthly discos provide the opportunity for people with learning and physical disabilities to develop social skills and make new friends.

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period	We increased our membership again. We have reached out to people outwith Dumfries and have had many new faces at our discos. Our discos are themed which gives people the chance to express themselves if they wish. We have many new young members and have again donated to local charities.
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Financial review

Brief statement of the charity's policy on reserves	The board seek to hold a reserve of £500 in account to cover any potential outstanding liabilities in event of closing operations.
Details of any deficit	There was a small deficit for the year 2024-25 but this was covered by reserves and was a result of increased donations
Donated facilities and services (if any)	The Dumfries Rugby Club allowed us to hold our discos at their premises free of charge.

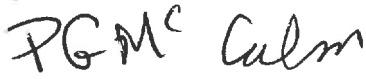
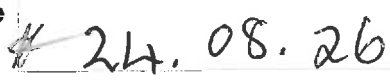
APPENDIX 1

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)	Pamela McColm	
Position (e.g. Chair)	Treasurer	
Date		

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Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	April	2025		31	March	2026

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	-				-	-
Legacies					-	-
Grants					-	-
Receipts from fundraising activities					-	-
Gross trading receipts					-	-
Income from investments other than land and buildings	40				40	-
Rents from land & buildings					-	-
Gross receipts from other charitable activities	4,166				4,166	3,205
					-	
A1 Sub total	4,206	-	-	-	4,206	3,205
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	4,206	-	-	-	4,206	3,205
A3 Payments						
Expenses for fundraising activities	-				-	20
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,929				2,929	2,730
Grants and donations	2,100				2,100	700
Governance costs:					-	
Audit / independent examination	72				72	66
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	5,101	-	-	-	5,101	3,516
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	-
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	5,101	-	-	-	5,101	3,516
Net receipts / (payments)	(895)	-	-	-	(895)	(311)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(895)	-	-	-	(895)	(311)

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	11,662				11,662	11,973
	Surplus / (deficit) shown on receipts and payments account	(895)				(895)	(311)
						-	
						-	
	Cash and bank balances at end of year	10,767	-	-	-	10,767	11,662
	(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	Laptop	unrestricted	349	200	
		Total	349	200	-

	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* PGM^c Culm

Pamela McColm

24.10.16.
24.8.26.

Section C Notes to the Accounts

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

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)	
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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
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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

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 £
general donations	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	-	-	-	-	-	-

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 £
discos and raffles	4,166	-	-	-	4,166	3,205
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	4,166	-	-	-	4,166	3,205

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 £
stamps	-	-	-	-	-	-
cost of discos	2,780	-	-	-	2,780	2,575
stationery	-	-	-	-	-	-
Enable membership	150	-	-	-	150	150
bank charges	1	-	-	-	1	4
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
	-	-	-	-	-	-
Total	2,929	-	-	-	2,929	2,730

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
General Funds						
Receipts						
Donations	-				-	-
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings	40				40	
Rents from land & buildings					-	
Gross receipts from other charitable activities	4,166				4,166	3,205
Sub total	4,206	-	-	-	4,206	3,205
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,206	-	-	-	4,206	3,205
Payments						
Expenses for fundraising activities					-	20
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,929				2,929	2,730
Grants and donations	2,100				2,100	700
Governance costs:					-	
Audit / independent examination	72				72	66
Preparation of annual accounts					-	
Legal costs					-	
Sub total	5,101	-	-	-	5,101	3,516
Payments relating to asset and investment movements						
Purchases of fixed assets	-				-	349
Purchase of investments					-	
Sub total	-	-	-	-	-	349
Total payments	5,101	-	-	-	5,101	3,865
Net receipts / (payments)	(895)	-	-	-	(895)	(660)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	(895)	-	-	-	(895)	(660)
Nature and purpose of funds						
the general funds are held to enable the charity to continue operating on a day to day basis						

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Additional analysis (3)**6 Breakdown of restricted funds**

	1 - enter name of fund below	2 - enter name of fund below	3 - enter name of fund below	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						