

APPENDIX 3



Report to the
trustees/members of

Registered charity
number

On the accounts of the
charity for the period

Set out on pages

Respective
responsibilities of
trustees and examiner

Basis of independent
examiner's statement

Independent examiner's
statement

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

Address:

Independent examiner's report on the accounts

v2

Charity name

DEMENTIA FRIENDLY TWEEDDALE

SC 052397

Period start date

Day

Month

Year

18

FEBRUARY

2025

to

Period end date

Day

Month

Year

17

FEBRUARY

2026

1 TO 6

(remember to include the page
numbers of additional sheets)

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.

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.

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, 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

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

Signed:

Name:

Date:

25/2/2026

AIAA (Retired)

[Redacted Address]

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	18	FEBRUARY	2025		17	FEBRUARY	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	8,102				8,102	2,108
Legacies					-	
Grants		34,102			34,102	51
Receipts from fundraising activities	886				886	1,811
Gross trading receipts					-	
Income from investments other than land and buildings	592				592	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,114				2,114	2,100
					-	
A1 Sub total	11,694	34,102	-	-	45,796	6,070
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	11,694	34,102	-	-	45,796	6,070
A3 Payments						
Expenses for fundraising activities	15				15	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,529	5,869			8,398	7,276
Grants and donations					-	50
Governance costs					-	
					-	
					-	
					-	
					-	
A3 Sub total	2,544	5,869	-	-	8,413	7,326
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,544	5,869	-	-	8,413	7,326
Net receipts / (payments)	9,150	28,233	-	-	37,383	(1,256)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	9,150	28,233	-	-	37,383	(1,256)

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	5,866	-			5,866	7,122
	Surplus / (deficit) shown on receipts and payments account	9,150	28,233			37,383	(1,256)
						-	
						-	
	Cash and bank balances at end of year	15,016	28,233	-	-	43,249	5,866
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	-
B2 Investments	Details			Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £	
				Total	-	-	
B3 Other assets	Details			Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
						-	-
				Total	-	-	-
B4 Liabilities	Details			Fund to which liability relates	Amount due to nearest £	Last year to nearest £	
				Total	-	-	
B5 Contingent liabilities	Details			Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £	
				Total	-	-	
Signed by one or two trustees on behalf of all the trustees	Signature	Print Name		Date of approval			
				18.02.2026			

DEMENTIA FRIENDLY TWEEDDALE

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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 £
Gift Aid	345				345	120
Ordinary Gifts	6,746				6,746	1,002
Donations	1,011				1,011	986
					-	
Total	8,102	-	-	-	8,102	2,108

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
Age Scotland		15,362	15,362	51
Scottish Borders Council		4,800	4,800	
Meeting Centres Scotland		12,500	12,500	
Peebles Community Council		1,440	1,440	
Total	-	34,102	34,102	51

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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 £
Meeting Centre Sessions	1,074				1,074	
Event Tickets (Tea Dances)	890				890	1,980
Event Tickets (Social)	150				150	120
					-	
					-	
					-	
					-	
					-	
Total	2,114	-	-	-	2,114	2,100

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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 £
Venue Hire	160	3,828			3,988	2,148
Equipment Purchase	12	912			924	1,431
Personnel Costs		750			750	
Publicity	70	125			195	670
Transport	1,186				1,186	360
Catering and Sundries	587	254			841	2,321
Phone	66				66	
Honoraria	300				300	250
Bank Charges	4				4	
Insurance	144				144	96
					-	
Total	2,529	5,869	-	-	8,398	7,276

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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						
Receipts						
Donations	8,102				8,102	2,108
Legacies					-	
Grants					-	
Receipts from fundraising activities	886				886	1,811
Gross trading receipts					-	
Income from investments other than land and buildings	592				592	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,114				2,114	2,100
Sub total	11,694	-	-	-	11,694	6,019
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	11,694	-	-	-	11,694	6,019
Payments						
Expenses for fundraising activities	15				15	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,529				2,529	2,280
Grants and donations					-	50
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	2,544	-	-	-	2,544	2,330
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,544	-	-	-	2,544	2,330
Net receipts / (payments)	9,150	-	-	-	9,150	3,689
Transfers to / (from) funds					-	255
Surplus / (deficit) for year	9,150	-	-	-	9,150	3,944

Nature and purpose of funds

The General Fund is used for the regular activities of Dementia Friendly Tweeddale, particularly the twice monthly 'Memory Cafes' and the bimonthly Tea Dances

DEMENTIA FRIENDLY TWEEDDALE

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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
	Scottish Borders Council - Wellbeing Fund	Age Scotland - Encouraging Grassroots Activity	Meeting Centres Scotland	Peebles Community Council		
Receipts						
Donations					-	
Legacies					-	
Grants	4,800	15,362	12,500	1,440	34,102	51
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	4,800	15,362	12,500	1,440	34,102	51
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	4,800	15,362	12,500	1,440	34,102	51
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	138	750	3,541	1,440	5,869	4,996
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Exchange (Gain)/Loss					-	
Sub total	138	750	3,541	1,440	5,869	4,996
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	138	750	3,541	1,440	5,869	4,996
Net receipts / (payments)	4,662	14,612	8,959	-	28,233	(4,945)
Transfers to / (from) funds					-	(255)
Surplus / (deficit) for year	4,662	14,612	8,959	-	28,233	(5,200)

Nature and purpose of funds

The Scottish Borders Mental Health and Wellbeing Fund is to support the pilot operation of a Meeting Centre. The Age Scotland Encouraging and Supporting Grassroots Activity is for the engagement of a Development Worker to extend DFT activities. The Meeting Centre Scotland grant is support for the establishment of a Meeting Centre. The Peebles Community Council grant is to sponsor the launch of the Meeting Centre and also to provide a computer.