

DEMENTIA FRIENDLY TWEEDDALE

SC052397

Receipts and payments accounts

For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	18	FEBRUARY	2024		17	FEBRUARY	2025

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	2,108				2,108	441
Legacies					-	
Grants		51			51	7,441
Receipts from fundraising activities	1,811				1,811	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,100				2,100	596
A1 Sub total	6,019	51	-	-	6,070	8,478
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	6,019	51	-	-	6,070	8,478
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,280	4,996			7,276	1,256
Grants and donations	50				50	100
Governance costs					-	
					-	
					-	
					-	
A3 Sub total	2,330	4,996	-	-	7,326	1,356
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2,330	4,996	-	-	7,326	1,356
Net receipts / (payments)	3,689	(4,945)	-	-	(1,256)	7,122
A5 Transfers to / (from) funds	255	(255)			-	
Surplus / (deficit) for year	3,944	(5,200)	-	-	(1,256)	7,122

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	1,922	5,200			7,122	-
	Surplus / (deficit) shown on receipts and payments account	3,944	(5,200)			(1,256)	7,122
						-	
						-	
	Cash and bank balances at end of year	5,866	-	-	-	5,866	7,122
	(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	
					19.05.2025		

Section C Notes to the Accounts

C1 Nature and purpose of funds

(may be stated on analysis of funds worksheets)

Restricted Funds relate to the management of Grants that have a designated purpose. In this period one grant has been from Age Scotland to support volunteer training. Expenditure against Restricted Funds is in relation to a grant in the previous year from the Scottish Borders Council.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Affiliated music charity	Nomad Beat	1	50
Total			50

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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 £
Gift Aid	120				120	40
Ordinary Gifts	1,002				1,002	401
Donations	986				986	
					-	
Total	2,108	-	-	-	2,108	441

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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		51	51	593
Scottish Borders Council			-	5,000
Dementia Friendly Tweeddale (SCVO)			-	1,848
			-	
Total	-	51	51	7,441

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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 £
Event Tickets (Tea Dances)	1,980				1,980	596
Event Tickets (Social Event)	120				120	
					-	
					-	
					-	
					-	
					-	
					-	
Total	2,100	-	-	-	2,100	596

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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 £
Event Cost (Tea Dances)	290	4,945			5,235	647
Insurance	96				96	96
Training and Networking	298	51			349	513
Incidentals	445				445	
Memory Café	780				780	
Publicity	101				101	
Event Cost (Social Event)	270				270	
					-	
					-	
					-	
Total	2,280	4,996	-	-	7,276	1,256

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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	2,108				2,108	441
Legacies					-	
Grants					-	1,848
Receipts from fundraising activities	1,811				1,811	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities	2,100				2,100	475
Sub total	6,019	-	-	-	6,019	2,764
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	6,019	-	-	-	6,019	2,764
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	2,280				2,280	743
Grants and donations	50				50	100
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	2,330	-	-	-	2,330	843
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	2,330	-	-	-	2,330	843
Net receipts / (payments)	3,689	-	-	-	3,689	1,921
Transfers to / (from) funds	255				255	
Surplus / (deficit) for year	3,944	-	-	-	3,944	1,921

Nature and purpose of funds

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

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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 - Networking Fund				
Receipts						
Donations					-	
Legacies					-	
Grants		51			51	5,593
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					-	121
Sub total	-	51	-	-	51	5,714
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	51	-	-	51	5,714
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	4,945	51			4,996	513
Grants and donations					-	
Governance costs:						
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Exchange (Gain)/Loss					-	
Sub total	4,945	51	-	-	4,996	513
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	4,945	51	-	-	4,996	513
Net receipts / (payments)	(4,945)	-	-	-	(4,945)	5,201
Transfers to / (from) funds	(255)				(255)	
Surplus / (deficit) for year	(5,200)	-	-	-	(5,200)	5,201

Nature and purpose of funds

The Grant from the Scottish Borders Council Wellbeing Fund received in the previous year was to support a series of Tea Dances for persons with dementia. These events took place in the current year. The balance of funds was transferred to Unrestricted Funds. The support from Age Scotland is to encourage the Start-Up of new dementia support charities.

APPENDIX 3



		Independent examiner's report on the accounts						v2	
Report to the trustees/members of	Charity name	DEMENTIA FRIENDLY TWEEDDALE							
	Registered charity number	SC 052397							
On the accounts of the charity for the period	Period start date				Period end date				
	Day	Month	Year		Day	Month	Year		
	18	FEBRUARY	2024	to	17	FEBRUARY	2025		
Set out on pages	1 TO 6						(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	<p>In the course of my examination, no matter has come to my attention</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 								
Signed:					Date:	21/5/2025			
Name:									
Relevant professional qualification(s) or body (if any):									
Address:									