

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

Signed**:

Name:

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

Address:

Independent examiner's report on the accounts

v2

Charity name

Tweeddale U3A

SC 037086

Period start date

Period end date

Day

Month

Year

Day

Month

Year

01

10

2024

to

30

09

2025

3

(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 [other than that disclosed on the attached page*]

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.

Date: 10/11/25

ALAN ALDERSON

A. C. I. B

1 PADDOST KIRKPATRICK COURT
PEEBLES
EH 45 9EW

*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.

**OSCR will accept digital or typed signatures.

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

NONE

Tweeddale u3a		Charity No. SC037086	
Statement of Accounts: 01/10/2024 to 30/09/2025			
Financial Year	2024-25		2023-24
Income			
Donations	£ 32.00		£ 48.00
Annual Outing	£ -		£ 1,370.50
Hall Hire - Members' Contributions	£ 1,118.00		£ 1,102.00
Membership (1)	£ 3,256.00		£ 3,167.00
Transport - Members' Contributions (2)	£ 441.50		£ -
	£ 4,847.50		£ 5,687.50
Expenditure			
Affiliation Fees (3)	£ 98.50		£ 45.00
Annual Outing	£ -		£ 1,599.10
Beacon Licence Fees	£ 255.00		£ 247.00
Entertainment (4)	£ 22.00		£ 82.20
Group Transport (2)	£ 441.50		£ -
Hall Hire - Monthly Meetings (5)	£ 676.50		£ 502.00
Hall Hire - Groups	£ 1,118.00		£ 1,201.50
Membership - Refunds	£ 55.00		£ -
Miscellaneous	£ -		£ 59.59
Office Supplies / Stationery	£ 11.38		£ 65.14
Printing / Photocopying	£ 35.00		£ 9.60
Postage	£ 41.60		£ 109.00
Refreshments - Monthly Meetings (4)	£ 84.60		£ 53.92
Speakers' Expenses	£ 320.00		£ 336.20
TAT Membership Subscription	£ 1,016.00		£ 976.00
U3A Magazine (TAM)	£ 704.64		£ 422.92
Website charges	£ 50.00		£ -
Zoom Subscriptions	£ -		£ 299.76
Purchase of Equipment	£ 17.55		£ -
	£ 4,947.27		£ 6,008.93
Opening Balance	£ 3,256.03		£ 3,577.46
Profit / Deficit for Year	£ (99.77)		£ (321.43)
Closing Balance	£ 3,156.26		£ 3,256.03

Notes

- (1) 268 Members at 30/09/2025 (increase of 5 from previous year).
Net membership income after refunds £3,189 including £12 advance payment for 2026.
- (2) From October 2024, Borders Wheels transport for group outings has been paid for by U3A and refunded by the groups.
- (3) Drill Hall £45, Borders Wheels £40, U3A Scotland £13.50.
- (4) 2023-24 accounts re-stated to separate monthly meeting refreshments from other entertainment.
- (5) Includes prepayments of £333 for 2025-26 bookings, excludes £144 prepaid in 2023-24. Cost of meetings in year £487.50.

Tweeddale U3A Treasurer: Colin Duncan

Signature

Colin Duncan

Date 16/10/2025

Independent Examiner: Alan Alderson

ALB

Signature

A Alderson

Date 10/11/2025