

## **Spectrum Dundee**

### **The report of the trustees for the year ended 31 March 2008**

#### **Introduction**

The trustees present their annual report and accounts for the year ended 31 March 2008.

#### **Reference and administration details**

The full name of the charity is	Spectrum Dundee
Scottish charity number	SCO32005
Address	Claverhouse Church Hall Claverhouse Road Dundee DD4 9DL
Telephone number	01382 812166

#### **Trustees during the period.**

The members of the Board of Trustees of the Charity during the year ended 31 March 2008 were:-

Chairman	Derek McDonough	Appointed	2007 Agm
Treasurer	Dawn Milne	Appointed	2007 Agm
Secretary	Jane Baston	Appointed	2007 Agm
Other Members	Anne Brown	Appointed	2007 Agm
	Siralyn Fraser	Reappointed	2007 Agm
	Sinead McLaughlin	Appointed	2007 Agm
	Fiona Bigg	Resigned	2007 Agm
	Morag Robertson	Resigned	2007 Agm
	Beth McDonough	Resigned	2007 Agm
	Jill Johnston	Resigned	2007 Agm

All of the charity's trustees are appointed or reappointed by the members at our AGM in accordance with our constitution.

#### **Structure governance and management**

The charity is governed by a written constitution.

Membership as detailed in our constitution is open to parents, guardians, carers and relatives of those who have an Autistic Spectrum Disorder and to interested professionals or organisations with an interest in this field. Appointment will be authorised by the Management Committee.

#### **Objectives and activities.**

To support and promote the health and wellbeing of children, their families and carers who have Autistic Spectrum Disorder in Dundee.

Our main activities relate to the operation of play schemes, out of school clubs and other activities to provide a structured development and enhancing and fun experience for children.

#### **Achievements and performance**

During the year, we operated an out of school club for over 45 children per week. Easter, summer and autumn play schemes were run during the year, and the average weekly attendance was 30 children.

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#### **Achievements and performance**

During the year, donations and fundraising events were held to support the charity, in particular, parents donated funds form sponsorship of Tayswim and a cyclathon, and a sum was received from Caring for Kids.

#### **Financial review**

The main source of income for the period was from our core charitable activities. However these funds fell short of our expenditure levels, and with limited external funding, the Trustees were required to seek a loan to cover the shortfall. Consequently, it has been, in cash flow terms, a very difficult period for the charity.

However the board has been greatly encouraged at the significant funding that has been secured since the year end and has been able to implement some capital spending on much needed equipment for the children and to meet the ongoing operational costs. The board are now optimistic that the charity can go forward on a more secure basis than previously anticipated.

#### **Approved by the Trustees and signed on their behalf**

**Derek McDonough Chairman**  
**03 December 2008**

## **Spectrum Dundee**

### **Independent examiners report to the Trustees of Spectrum Dundee for the year ended 31 March 2008**

Scottish charity number

SCO32005

I report on the accounts of the charity for the year ended 31 March 2008 as set out on pages 4 to 6.

#### **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. 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 Charities Accounts (Scotland) Regulations 2006. 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 accounts.

#### **Independent examiners' statement**

In the course of my examination, the following matters have come to my attention

1. During the period from 1 October 2007 to 31 March 2008 the charity's accounting records failed to fully comply with the accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.
2. Invoices and receipts need to be retained in a safe place for examination.

Jane Moore FCCA  
Chartered Certified Accountant  
32 South Tay Street  
Dundee  
DD1 1PD

03 December 2008

## Spectrum Dundee

### Receipts and Payments Account for the year ended 31 March 2008

	Note	Unrestricted Funds 2008	Unrestricted Funds 2007
		£	£
<b>Receipts</b>	1		
Donations		3,522	19,000
Receipts from fundraising activities		337	1,648
Gross trading receipts		14,565	12,850
Bank interest		44	198
		<b>18,468</b>	<b>33,696</b>
<b>Other Receipts</b>			
Loan funds received		10,000	-
<b>Total Receipts</b>		<b>28,468</b>	<b>33,696</b>
<b>Payments</b>			
Fundraising expenses		-	176
Wages and salaries for charitable purposes		28,682	32,889
Food and supplies for charitable purposes		1,031	3,078
Travel and subsistence for charitable purposes		384	792
Rent utilities and services		2,473	1,352
Insurance		184	-
Advertising and promotions		-	480
Stationery and office supplies		116	-
Payroll charges		405	422
Other agency costs		37	378
Sundry expenses		18	-
<b>Total Payments</b>		<b>33,330</b>	<b>39,567</b>
<b>Surplus/(deficit) for the year</b>		- 4,862	- 5,871
Transfer to Liabilities - Loan		- 10,000	-
<b>Net Surplus/(deficit) for the year</b>		<b>- 14,862</b>	<b>- 5,871</b>

The notes on page 6 form part of these accounts

## Spectrum Dundee

### Statement of Balances for the year ended 31 March 2008

	Note	Unrestricted Funds 2008 £	Unrestricted Funds 2007 £
<b>Cash funds</b>			
Bank and cash in hand			
At start of year			
Bank and cash in hand		5,314	11,185
Surplus/(deficit) for the year		- 4,862	- 5,871
At the end of the year		<u>452</u>	<u>5,314</u>
<b>Liabilities</b>			
Other loans	3	- 10,000	-
		<u>- 9,548</u>	<u>5,314</u>
<b>Reserves</b>			
Accumulation reserve		5,314	11,185
Opening balance		- 4,862	- 5,871
Surplus/(deficit) for the year		- 10,000	-
Transfer Loan to liabilities		<u>- 9,548</u>	<u>5,314</u>

The notes on page 6 form part of these accounts

Approved by the Trustees and signed on their behalf

Derek McDonough Chairman  
03 December 2008

## **Spectrum Dundee**

### **Notes to the accounts for the year ended 31 March 2008**

#### **1. Nature and purpose of funds**

All funds are unrestricted.

#### **2. Trustee remuneration and expenses**

The trustees did not receive any remuneration or expenses during the year.

#### **3. Transactions with trustees and connected persons**

During the year the charity received a loan of £10,000 from a trustee and their family. The loan has no fixed repayment date and no interest is charged on the outstanding balance. The loan has been recorded as a receipt in the year and transferred to the Statement of Balances as a liability of the charity at the year end.