

SPECTRUM DUNDEE

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

REGISTERED CHARITY NUMBER: SC032005

## **SPECTRUM DUNDEE**

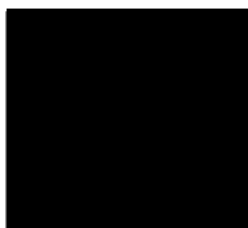
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**SPECTRUM DUNDEE**

**INFORMATION FOR THE YEAR ENDED 31 MARCH 2022**

**Trustees:**



**Principal Office:**

Mains Halls  
Claverhouse Road  
Dundee  
DD4 9DL

**Accountants:**

Stewart & Co  
Chartered Accountants  
Independent Examiners  
Castlecroft Business Centre  
Tom Johnston Road  
Broughty Ferry  
Dundee  
DD5 2QX

**Charity Reference Numbers:**

Scottish Charity Number: SCO32005

Registered Name: Spectrum

## **SPECTRUM DUNDEE**

### **STATEMENT OF MANAGEMENT COMMITTEE'S RESPONSIBILITIES AND CHARITY STRUCTURE**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

##### **CONSTITUTION**

The Charity is an Unincorporated Association. The Charity is governed by a written constitution. There are no restrictions imposed by the constitution on the way the Charity operates. Copies of the constitution are available on request.

##### **APPOINTMENT OF TRUSTEES AND ORGANISATIONAL STRUCTURE**

The administration of the charity is the responsibility of the management committee which consists of office bearers and other ordinary members. Membership as detailed in the 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 area. Appointment will be authorised by the management committee. All of the trustees are appointed at the AGM and serve until the following AGM at which point they resign and can be re-appointed in accordance with the constitution.

No trustees received any remuneration or expenses in the period.

##### **RESPONSIBILITIES OF THE TRUSTEES**

Under the Constitution and legislation relating to charities in Scotland, the Trustees are required to prepare Accounts for each financial year which give a true and fair view of the state of the affairs of the Charity and of the surplus or deficit for that year and which have been properly prepared from and are in agreement with the accounting records of the Charity and comply with relevant disclosure regulations:

In preparing those Accounts, the Trustees are required to:

- a) select suitable accounting policies and apply them consistently
- b) make judgements and estimates that are reasonable and prudent
- c) follow applicable accounting standards, subject to any material departures disclosed and explained in the accounts
- d) prepare accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue its activities

The Trustees are required to act in accordance with the Constitution of the Charity. They are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and which enable them to ensure that the accounts comply with the requirements of the The Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006. They have general responsibility for taking such steps as are reasonably open to them to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

## **SPECTRUM**

### **TRUSTEE'S REPORT**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

##### **Reserves Policy**

It is the policy of the charity to maintain unrestricted funds at a level that provides sufficient funds to cover management and support costs.

##### **Management**

The trustees are responsible for the strategic direction, financial sourcing and governance of the play scheme. The provision and day to day operation of the play scheme is undertaken by paid trained staff led by the play scheme manager and her team of three paid assistants and further paid staff as required during the period and, specifically during school holiday periods when separate play schemes are in operation.

##### **Risk Policy**

The Committee actively review the major risks which the charity faces on a regular basis and believe that maintaining the reserves at the current levels, combined with an annual review of controls over key financial systems, will provide sufficient resources in the event of adverse conditions. The Committee have also examined other operational and business risks faced by the charity and confirm that they have established systems to mitigate the significant risks.

##### **Policy for Induction and Training of Committee Members**

All current members are familiar with the practical work of the charity. Any new members will be provided with relevant training from the current members.

##### **The principal objectives of Spectrum are:**

Charitable purposes: The aims of the play scheme are to promote the health and wellbeing of children and their families and carers who have Autistic Spectrum Disorder in the Dundee area

Activities: The main activities relate to the operation of play schemes out of schoolclubs and other activities to provide a structured development and an enhancing and fun experience for children.

##### **Achievements and Performance**

During the year Spectrum were able to successfully operate its play schemes and out of schoolclubs to children. The Trustees worked hard at attracting sources of funding for Spectrum and this has been of important significance in enabling the charity to operate. Work is ongoing in making the community aware of the facilities on offer and it is hoped to continue with this in the year ahead.



## **SPECTRUM**

### **TRUSTEE'S REPORT (continued)**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

##### **Financial review**

The results for the year are shown in the Statement of Financial Activities on page 6.

##### **Plans for the future**

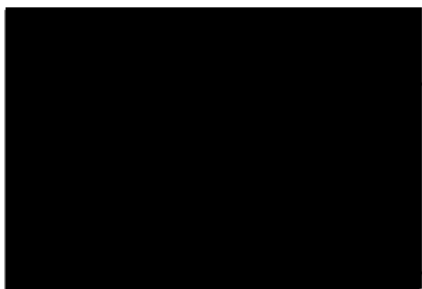
The main focus and plan for the future is to ensure that Spectrum can continue to be able to operate its various play schemes. Work is also underway to contact local health officials and advise of them of the facilities on offer at Spectrum.

The Committee is keen to encourage parents, carers and interested professionals in becoming part of the committee and aid the play scheme in the future.

##### **Independent Examiners**

The Accountants, Stewart & Co, will be proposed for re-appointment at the Annual General Meeting

On behalf of the Committee



A large black rectangular box redacting the signature of the committee member. Two horizontal lines extend from the right side of the box, indicating the signature line.

31-05-23 Date

**SPECTRUM**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**Independent Examiner's Report to the Members on the unaudited Accounts of Spectrum**

We report on the accounts of the Charity for the year ended 31st March 2022 as set out on pages one to eight.

**Respective Responsibilities of Committee and Independent Examiner**

The Trustee are responsible for the preparation of the accounts in accordance with the terms of the the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006, and they consider that the audit requirement of Regulation 10(1) (a) to (d) of the 2006 Accounts Regulations does not apply. It is our responsibility to examine the accounts under section 44 (1) (c) of the Act and to state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was 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 of disclosure in the Accounts, and seeking explanations from the Committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently we do not express an audit opinion on the view given by the Accounts.

We have carried out such investigations as were necessary to enable us to form an opinion as to whether proper accounting records adequate for the purposes of the Charity have been kept and the accounts of the Charity were in accordance with the accounting records and that the view given in the accounts for the year is in accordance with the 2006 Regulations.

**Opinion**

In our opinion, according to the best of our knowledge and belief and in accordance with the information and explanations given to us:

- a) the Charity satisfied the conditions from exemption from an audit of the Accounts for the year specified;
- b) the Income and Expenditure Account and Balance Sheet and notes thereon have been properly prepared from the records of the Charity, and are in agreement therewith;
- c) the accounts comply with the terms of the Charities and Trustee Investment (Scotland) Act 2005; Regulation 8 The Charities Accounts (Scotland) Regulations 2006 and the founding Constitution of the Charity.
- d) proper accounting records have been kept in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations.

██████████  
Chartered Accountant and Member of The Institute of Chartered Accountants of Scotland  
Stewart & Co  
Chartered Accountants & Independent Examiners  
Castlecroft Business Centre  
Tom Johnston Road  
Broughty Ferry  
Dundee  
DD4 8XD

Date: 18/05/23

**SPECTRUM**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**STATEMENT OF FINANCIAL ACTIVITIES**

<b>Fund Type</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Opening Balance 01/04/2021	-180.00	100000.00	99820.00	96797.00
<b>Incoming Resources</b>				
Voluntary income	38884.00	17895.00	56779.00	52484.00
Investment income	1.00	0.00	1.00	3.00
Incoming resources from charitable activities	6748.00	0.00	6748.00	9722.00
<b>Total Incoming Resources</b>	45633.00	17895.00	63528.00	62209.00
<b>Total Incoming Resources and opening balance</b>	<u>45453.00</u>	<u>117895.00</u>	<u>163348.00</u>	<u>159006.00</u>
<b>Resources Expended</b>				
Charitable activities	57350.00	17895.00	75245.00	58586.00
Governance	600.00	0.00	600.00	600.00
Property purchase	0.00	0.00	0.00	0.00
<b>Total Resources Expended</b>	57950.00	17895.00	75845.00	59186.00
<b>Total Incoming Resources less Resources Expended</b>	-12497.00	100000.00	87503.00	99820.00
<b>Funding Allocations</b>				
Capital restricted fund allocated	0.00	0.00	0.00	0.00
<b>Closing Fund Balance</b>	<u>-12497.00</u>	<u>100000.00</u>	<u>87503.00</u>	<u>99820.00</u>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of recognised gains and losses has not been prepared. All of the above amounts relate to continuing activities



**SPECTRUM**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**BALANCE SHEET**

	<b><u>Note</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
		<b><u>£</u></b>	<b><u>£</u></b>
<b><u>Fixed Assets</u></b>			
Net Book Value		109437	110557
<b><u>Current Assets</u></b>			
Cash at bank and in hand		9407	13354
		<b><u>9407</u></b>	<b><u>13354</u></b>
<b><u>TOTAL ASSETS</u></b>		<b><u>118844</u></b>	<b><u>123911</u></b>
<b><u>Current Liabilities</u></b>			
Other creditors		31341	24091
		<b><u>31341</u></b>	<b><u>24091</u></b>
<b><u>TOTAL LIABILITIES</u></b>		<b><u>31341</u></b>	<b><u>24091</u></b>
<b><u>NET ASSETS</u></b>		<b><u>87503</u></b>	<b><u>99820</u></b>

**Represented By:**

Restricted income funds	0	0
Restricted capital funds	100000	100000
Unrestricted income funds	-12497	-180
	<b><u>87503</u></b>	<b><u>99820</u></b>

**Approval Certificate**

We approve the financial statements of Spectrum for the year ended 31st March 2022



**SPECTRUM**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**NOTES TO THE ACCOUNTS**

**1. Accounting Policies**

**1.1 Basis of Preparation of Financial Statements**

The Financial Statements have been prepared under the historical cost convention and in accordance with applicable Accounting Standards, The Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice (SORP). It is the opinion of The Management Committee that the Financial Statements should be prepared on a going concern basis, as the Charity is continuing to pursue other areas of funding and is receiving continuing support from its members.

**1.2 Nature and purpose of funds**

Unrestricted funds are those funds that may be used at the discretion of the trustees in furtherance of the objectives of the charity. The trustees maintain a single unrestricted fund for the day to day operations of the scheme. Restricted funds may only be used for specific purposes.

Note 2 below details the unrestricted and restricted funds received in the year.

**2. Voluntary Income**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2022</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Donations</b>				
Three Guinees Trust		10000	10000	10000
R J Larg Charitable Trust			0	1000
Aberbrothock Skea Trust	2500		2500	0
Balgay Childrens Society	4000		4000	0
Dundee City Council TRF Fund		4895	4895	3500
Northwood Charitable Trust	8000		8000	0
Arnold Clark	1000		1000	0
University St Andrews	195		195	0
D R Spalding Charitable Trust	6250		6250	3165
Turcan Connell	1000		1000	543
Pumphouse Trust	1000		1000	500
Anonymous		3000	3000	0
William S Phillips Charitable Trust			0	2000
Nine Incorporated Trades			0	2000
Rotary Club Dundee	500		500	0
Fundraisers and donations	1626		1626	0
DCC Summer of Play	9900		9900	0
HMRC Job Retention Fund	2913		2913	27776
Leng Charitable Trust			0	2000
	<b>38884</b>	<b>17895</b>	<b>56779</b>	<b>52484</b>

**SPECTRUM**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**

**NOTES TO THE ACCOUNTS**

**3. Investment Income**

	<u>Unrestricted</u> <u>Funds</u>	<u>Total</u> <u>Funds 2022</u>	<u>Total</u> <u>Funds 2021</u>
	£	£	£
Other interest	0	0	0
Bank interest receivable	1	1	3
	<u>1</u>	<u>1</u>	<u>3</u>

**4. Incoming Resources from charitable activities**

	<u>Unrestricted</u> <u>Funds</u>	<u>Total</u> <u>Funds 2022</u>	<u>Total</u> <u>Funds 2021</u>
	£	£	£
Play scheme and Youth Club fees	6748	6748	9722
	<u>6748</u>	<u>6748</u>	<u>9722</u>

**5. Cost of charitable activities by fund type**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>Funds 2022</u>	<u>Total</u> <u>Funds 2021</u>
	£	£	£	£
Play scheme	57350	17895	75245	58586

**6. Cost of charitable activities by activity type**

	<u>Play</u> <u>Scheme</u>	<u>Total</u> <u>Funds 2022</u>	<u>Total</u> <u>Funds 2021</u>
	£	£	£
Play scheme	75245	75245	58586
	<u>75245</u>	<u>75245</u>	<u>58586</u>

**7. Governance costs**

	<u>Unrestricted</u> <u>Funds</u>	<u>Total</u> <u>Funds 2022</u>	<u>Total</u> <u>Funds 2021</u>
	£	£	£
Independent examination fees	600	600	600
	<u>600</u>	<u>600</u>	<u>600</u>

**8. Resources expended**

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total</u> <u>Funds 2022</u>	<u>Total</u> <u>Funds 2021</u>
	£	£	£	£
Wages, salaries and nic	57207		57207	44055
Supplies and outgoing	855		855	672
Rent utilities and services	9446		9446	7050
Motor and travel expenses	0		0	0
Stationery, postages and printing	174		174	392
Payroll fees	440		440	440
Administration and office expenses	7123		7123	2977
	<u>75245</u>	<u>0</u>	<u>75245</u>	<u>55586</u>

**9. Staff Costs**

	<u>Total</u> <u>Funds 2022</u>	<u>Total</u> <u>Funds 2021</u>
	£	£
Wages and salaries inc employers nic	57207	44055
Average number of employees during the year.	6	4

**10 Taxation**

Spectrum has Charitable Status and is exempt from taxation. The Charity is not registered for Vat and accordingly any such tax is included in the relevant expenditure.

**SPECTRUM**  
**ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2022**  
**STATEMENT OF INCOME AND EXPENDITURE**

	<u>Note</u>	<u>2022</u> <u>£</u>	<u>2021</u> <u>£</u>
<b><u>Income General</u></b>			
Bank Interest Received		1	3
<b><u>Income Funding</u></b>			
Per Summary		63527	62206
<b>TOTAL INCOME</b>		<b>63528</b>	<b>62209</b>
<b><u>Expenditure</u></b>			
Wages and salaries		57207	44055
Web costs		0	0
Rent, Insurance and hall costs		9446	7050
Accountancy and payroll		1040	1040
Professional fees		17	17
Repairs and maintenance		3721	3622
Stationery		174	392
Snacks		134	9
Travel		193	0
Training		1131	565
Play materials		855	663
Staff costs		118	0
Telephone		677	641
Bank charges		12	12
Depreciation		1120	1120
<b><u>Total Expenditure</u></b>		<b>75845</b>	<b>59186</b>
Surplus for the year		<b><u>-12317</u></b>	<b><u>3023</u></b>