

8097367

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Management committee's report and accounts**  
**for the year ended 31 March 2000**



SCT SD7E6VE5 0591  
COMPANIES HOUSE 07/11/00

AD

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Contents**

---

|                                                      | <b>Page</b> |
|------------------------------------------------------|-------------|
| Company information                                  | 1           |
| Report of the management committee                   | 2 – 3       |
| Statement of management committee's responsibilities | 4           |
| Report of the auditors                               | 5           |
| Income and expenditure account                       | 6           |
| Balance sheet                                        | 7           |
| Notes to the accounts                                | 8 – 12      |

**Dundee Cyrenians  
Company Limited by Guarantee**

**Company information**

---

|                             |                                                                                                                                                                                                                |
|-----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Management committee</b> | George Allen<br>Tony Black<br>Elaine Booth<br>Greg Brown<br>Dr William Dorward<br>Helen Duncan<br>Flora Kissock<br>Alasdair Macqueen<br>Dominic McBennett<br>James McGuire<br>Kenneth McKay<br>Geoffrey Miller |
| <b>Secretaries</b>          | Thorntons WS<br>50 Castle Street<br>Dundee<br>DD1 3AQ                                                                                                                                                          |
| <b>Auditors</b>             | Henderson Loggie<br>Chartered Accountants<br>Royal Exchange<br>Panmure Street<br>Dundee<br>DD1 1DZ                                                                                                             |
| <b>Solicitors</b>           | Thorntons WS<br>50 Castle Street<br>Dundee<br>DD1 3AQ                                                                                                                                                          |
| <b>Bankers</b>              | Royal Bank of Scotland plc<br>3 High Street<br>Dundee<br>DD1 9LY                                                                                                                                               |
| <b>Registered office</b>    | 50 Castle Street<br>Dundee<br>DD1 3AQ                                                                                                                                                                          |
| <b>Company number</b>       | 097367                                                                                                                                                                                                         |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Report of the management committee**

---

The management committee has pleasure in presenting its report and accounts for the year ended 31 March 2000.

**Results for the year**

The deficit for the year amounted to £13,426 (1999 – *surplus* £5,618) and the directors recommend that this be transferred from reserves.

**Introduction of the single European currency**

The management committee do not consider that the introduction of the single European currency is having any significant impact on the company's operations.

**Review of the activities and future developments**

The organisation continues to provide accommodation for single homeless adults in its two main projects, 32 units in Jessie Devlin Close and 15 units in the Seagate. The new project at Brewery Lane, which will house a further 20 is almost completed and should open before the end of 2000. During the year 80 people used the facilities and were helped with many problems including alcohol abuse, drug abuse, mental health issues, offending, self-harm, hepatitis, HIV, physical issues and behavioural problems.

The year under review saw the appointment of a new management team who work together to develop the services the organisation provides. Staffing arrangements have been rationalised with a new structure being put in place, which sees the introduction of senior workers in each of the units. We believe this will give staff scope to develop within the organisation and helps us to achieve a more efficient operation.

The new McKay Smartmove project started in May 2000 and seeks to house our clients in the private rented sector. Effectively it is a rent deposit guarantee scheme, which enables clients to access private sector flats without the significant deposit required by landlords. It also offers support in maintaining the tenancy as well as advice and assistance to the more able clients. We hope to house up to 20 clients through this scheme in the next two years.

The Outreach and Resettlement team continues and has received new funding for a further two years. They continue to make contact with those sleeping rough as well as carrying out an increasing amount of tenancy support. Advice and assistance is also given to those in hostels wishing to move on. To date they have had contact with 446 clients and have successfully rehoused 83.

From 1 April 2000 the Comfort & Support Centre in West Bell Street was taken over by ourselves. The 20 beds within the centre have therefore continued to be provided to the more challenging clients. The staff have become an internal part of our organisation and continue to do what is a very challenging job in a difficult environment.

We continue to be grateful to the support from Dundee City Council and the Health Board without whom the services we provide could not happen. As well as this we are of course indebted to the many individuals who have given donations of time, money and goods. The Board also wishes to record its gratitude to the staff who continue to work in a very capable and professional manner under what can be very stressful circumstances. Without them the organisation could of course not provide such a high standard of service delivery to the homeless population of Dundee.

Finally we could not exist without the generosity, kindness, practical and financial help received from everyone who contributes their greatly needed support to Dundee Cyrenians and to all of you we give our grateful thanks.

**Dundee Cyrenians  
Company Limited by Guarantee**

**Report of the management committee (continued)**

---

**Management committee**

The members of the management committee of the company who served during the year were as follows:

|                    |                              |
|--------------------|------------------------------|
| Greg Brown         |                              |
| George Allen       |                              |
| Tony Black         |                              |
| Dr William Dorward |                              |
| Kevin Jamieson     | (resigned 16 November 1999)  |
| Kenneth McKay      |                              |
| James McGuire      | (appointed 20 December 1999) |
| Helen Duncan       | (appointed 20 December 1999) |
| Alasdair Macqueen  | (appointed 27 March 2000)    |
| Flora Kissock      | (appointed 27 March 2000)    |
| Dominic McBennett  | (appointed 31 March 2000)    |
| Geoffrey Miller    | (appointed 31 March 2000)    |

In accordance with the Company's Articles of Association, Kenneth McKay and Tony Black retire by rotation and, being eligible, offer themselves for re-election.

James McGuire, Helen Duncan, Alasdair Macqueen, Flora Kissock, Dominic McBennett and Geoffrey Miller were appointed since the last AGM and in accordance with the company's Articles of Association are all required to retire and, being eligible, offer themselves for re-election.

The members of the management committee are directors under the terms of the Companies Act 1985.

**Auditors**

In accordance with Section 385 of the Companies Act 1985, a resolution proposing the re-appointment of Henderson Loggie, Chartered Accountants, as auditors of the company will be put to the annual general meeting.

This report was approved by the management committee on 21 August 2000.

Signed on behalf of the management committee



**Thorntons WS**  
Secretaries

**Dundee Cyrenians  
Company Limited by Guarantee**

**Statement of the management committee's responsibilities**

---

Company law requires the management committee to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period. In preparing those accounts, the management committee is required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The management committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable it to ensure that the accounts comply with the Companies Act 1985. It is also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Dundee Cyrenians  
Company Limited by Guarantee**

**Report of the auditors to the members**

---

We have audited the accounts on pages 6 to 12 which have been prepared under the historical cost convention and the accounting policies set out on page 8.

**Respective responsibilities of management committee and auditors**

As described on page 4 the company's management committee is responsible for the preparation of accounts. It is our responsibility to form an independent opinion, based on our audit, on those accounts and to report our opinion to you.

**Basis of opinion**

We conducted our audit in accordance with Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the directors in the preparation of the accounts, and of whether the accounting policies are appropriate to the company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

**Opinion**

In our opinion the accounts give a true and fair view of the state of the company's affairs as at 31 March 2000 and of its deficit for the year then ended and have been properly prepared in accordance with the provisions of the Companies Act 1985.



**Henderson Loggie**  
Chartered Accountants  
Registered Auditors  
Dundee

21 August 2000

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Income and expenditure account for the year ended 31 March 2000**

|                                                 | Notes | £              | 2000<br>£       | 1999<br>£      |
|-------------------------------------------------|-------|----------------|-----------------|----------------|
| <b>Operating income</b>                         | 4     |                | <b>719,507</b>  | <b>732,425</b> |
| <b>Operating costs</b>                          |       |                |                 |                |
| Staff costs                                     | 5     | <b>505,707</b> |                 | 497,945        |
| Other operating charges                         | 6     | <b>229,772</b> |                 | 232,830        |
|                                                 |       |                | <b>735,479</b>  | <b>730,775</b> |
| <b>Operating (deficit)/surplus</b>              |       |                | <b>(15,972)</b> | <b>1,650</b>   |
| Other income                                    | 7     |                | <b>2,546</b>    | <b>3,968</b>   |
| <b>(Deficit)/surplus on ordinary activities</b> |       |                | <b>(13,426)</b> | <b>5,618</b>   |

There were no recognised gains or losses other than those shown in the income and expenditure account.

The notes on pages 8 to 12 form part of these accounts.

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Balance sheet as at 31 March 2000**

|                                     | Notes | 2000<br>£      | 1999<br>£      |
|-------------------------------------|-------|----------------|----------------|
| <b>Current assets</b>               |       |                |                |
| Debtors                             | 8     | 57,321         | 54,916         |
| Cash at bank and in hand            |       | 131,687        | 115,461        |
|                                     |       | <u>189,008</u> | <u>170,377</u> |
| <b>Liabilities</b>                  |       |                |                |
| Amounts falling due within one year | 9     | 55,538         | 29,919         |
| <b>Net current assets</b>           |       | <u>133,470</u> | <u>140,458</u> |
| <b>Funds</b>                        |       |                |                |
| <i>Unrestricted</i>                 | 10    | 19,868         | 19,158         |
| <i>Restricted</i>                   |       |                |                |
| Outreach and resettlement reserve   | 11    | (698)          | 12,972         |
| Repairs and decoration reserve      | 11    | 29,500         | 27,750         |
| Furniture and equipment reserve     | 11    | 55,000         | 53,278         |
| Vehicle reserve                     | 11    | 17,300         | 17,300         |
| Training and development reserve    | 11    | 12,500         | 10,000         |
|                                     |       | <u>133,470</u> | <u>140,458</u> |

Approved by the management committee on 21 August 2000 and signed on its behalf by



**Greg Brown**  
Director

The notes on pages 8 to 12 form part of these accounts.

**1 Status of company and liability of members**

On the winding up of the company every member has undertaken to contribute to the assets of the company for the payment of the debts and liabilities and of the cost of winding up of the company, such amount as may be required not exceeding one pound. If the winding up occurs within one year of a member ceasing to be a member then the above applies for debts and liabilities of the company contracted for before he ceased to be a member.

**2 Accounting policies**

**Accounting convention**

The accounts are prepared under the historical cost convention on a going concern basis and include the results of the company's operations as indicated in the management committee's report, all of which are continuing.

**Leasing commitment**

The rentals paid in respect of office equipment are charged to the profit and loss account on a straight line basis over the term of the lease.

**Pension contributions**

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £18,107 (1999 - £14,360). At 31 March 2000 there was an outstanding amount of £Nil (1999 - £Nil).

**Taxation**

The company has been recognised by the Inland Revenue as a charity and therefore no taxation charge has been applied.

**Funding**

The company received funding from national and local government bodies. This funding is based on budgets each year which include all expenditure of the company both capital and revenue. This funding is shown as part of the company's income for the year and therefore, to match the relative expenditure against the income, any capital expenditure covered by this funding is shown as expenditure in the profit and loss account. This has the effect of writing off capital expenditure as it is incurred.

**Dundee Cyrenians  
Company Limited by Guarantee**

**Notes to the accounts (continued)**

**3 Statement of financial activities for the year ended 31 March 2000**

|                                                               | Notes | Restricted<br>Funds<br>2000<br>£ | Unrestricted<br>Funds<br>2000<br>£ | Total<br>Funds<br>2000<br>£ | Total<br>Funds<br>1999<br>£ |
|---------------------------------------------------------------|-------|----------------------------------|------------------------------------|-----------------------------|-----------------------------|
| <b>Income and expenditure</b>                                 |       |                                  |                                    |                             |                             |
| Incoming resources                                            | 4     | 138,026                          | 581,481                            | 719,507                     | 732,425                     |
| <b>Resources expended</b>                                     |       |                                  |                                    |                             |                             |
| Staff costs                                                   | 5     | 114,395                          | 391,312                            | 505,707                     | 497,945                     |
| Other operating charges                                       | 6     | 17,793                           | 211,979                            | 229,772                     | 232,830                     |
| <b>Total resources expended</b>                               |       | 132,188                          | 603,291                            | 735,479                     | 730,775                     |
|                                                               |       | 5,838                            | (21,810)                           | (15,972)                    | 1,650                       |
| Other income                                                  | 7     | 492                              | 2,054                              | 2,546                       | 3,968                       |
| <b>Net incoming/(outgoing)<br/>resources before transfers</b> |       | 6,330                            | (19,756)                           | (13,426)                    | 5,618                       |
| Transfer between funds                                        |       | (14,028)                         | 14,028                             | -                           | -                           |
| <b>Net (outgoing)/incoming<br/>resources for the year</b>     |       | (7,698)                          | (5,728)                            | (13,426)                    | 5,618                       |
| Balances brought forward<br>at 1 April 1998                   |       | 121,300                          | 19,158                             | 140,458                     | 131,840                     |
| Receipt from local authority<br>towards previous year deficit | 10    | -                                | 6,438                              | 6,438                       | 3,000                       |
| <b>Balances carried forward<br/>at 31 March 2000</b>          | 10,11 | 113,602                          | 19,868                             | 133,470                     | 140,458                     |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Notes to the Accounts (continued)**

**4 Operating income**

|                                   | <b>Restricted<br/>£</b> | <b>Unrestricted<br/>£</b> | <b>2000<br/>£</b>     | <b>1999<br/>£</b> |
|-----------------------------------|-------------------------|---------------------------|-----------------------|-------------------|
| Operating income comprises:       |                         |                           |                       |                   |
| Scottish Office / DCC Grant       | 137,326                 | -                         | <b>137,326</b>        | 149,812           |
| DSS                               | -                       | 171,754                   | <b>171,754</b>        | 174,100           |
| Local authority grant             | -                       | 125,970                   | <b>125,970</b>        | 122,322           |
| Local authority – housing benefit | -                       | 149,113                   | <b>149,113</b>        | 149,537           |
| Health board grant                | -                       | 26,600                    | <b>26,600</b>         | 26,600            |
| SNAP grant                        | -                       | 102,750                   | <b>102,750</b>        | 100,650           |
| Donations                         | -                       | 5,294                     | <b>5,294</b>          | 7,244             |
| Winter nights                     | 700                     | -                         | <b>700</b>            | 2,160             |
|                                   | <u>138,026</u>          | <u>581,481</u>            | <u><b>719,507</b></u> | <u>732,425</u>    |

**5 Staff costs**

Staff costs during the year were as follows:

|                    |                |                |                       |                |
|--------------------|----------------|----------------|-----------------------|----------------|
| Wages and salaries | 104,798        | 330,625        | <b>435,423</b>        | 440,675        |
| Employer's NIC     | 9,597          | 28,580         | <b>38,177</b>         | 42,910         |
| Pensions           | -              | 18,107         | <b>18,107</b>         | 14,360         |
| Other staff costs  | -              | 14,000         | <b>14,000</b>         | -              |
|                    | <u>114,395</u> | <u>391,312</u> | <u><b>505,707</b></u> | <u>497,945</u> |

|                                                                  |          |           |                  |           |
|------------------------------------------------------------------|----------|-----------|------------------|-----------|
| The average monthly number of employees, including directors was | <u>6</u> | <u>23</u> | <u><b>29</b></u> | <u>31</u> |
|------------------------------------------------------------------|----------|-----------|------------------|-----------|

During the year none of the directors received any remuneration (1999 – same).

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Notes to the accounts (continued)**

**6 Operating costs / resources expended**

|                                               | <b>Restricted<br/>£</b> | <b>Unrestricted<br/>£</b> | <b>2000<br/>£</b> | <b>1999<br/>£</b> |
|-----------------------------------------------|-------------------------|---------------------------|-------------------|-------------------|
| Other operating charges consist of:           |                         |                           |                   |                   |
| Audit and accountancy charges                 | 440                     | 4,025                     | 4,465             | 4,413             |
| Secretarial and legal fees                    | -                       | 6,563                     | 6,563             | 1,887             |
| Management and maintenance charges            | -                       | 57,134                    | 57,134            | 57,195            |
| Fabric and repairs                            | 5,916                   | 40,785                    | 46,701            | 80,458            |
| Quality assurance creditor no longer required | -                       | -                         | -                 | (10,291)          |
| Heat and light                                | -                       | 20,459                    | 20,459            | 17,412            |
| Food and general household                    | -                       | 35,518                    | 35,518            | 31,320            |
| Telephone                                     | 4,140                   | 6,877                     | 11,017            | 8,219             |
| Subscriptions and training expenses           | 1,338                   | 6,506                     | 7,844             | 5,822             |
| Donations                                     | -                       | 1,057                     | 1,057             | 6,051             |
| Postage, advertising and stationery           | 4,142                   | 16,960                    | 21,102            | 9,360             |
| Rates and insurance                           | -                       | 4,259                     | 4,259             | 2,865             |
| Transport and motor expenses                  | 994                     | 4,674                     | 5,668             | 6,745             |
| Activity resources and other sundries         | 823                     | 7,162                     | 7,985             | 11,374            |
| <b>Resources expended in year</b>             | <b>17,793</b>           | <b>211,979</b>            | <b>229,772</b>    | <b>232,830</b>    |

**7 Other income**

|                          |     |       |       |       |
|--------------------------|-----|-------|-------|-------|
| Bank interest receivable | 492 | 2,054 | 2,546 | 3,968 |
|--------------------------|-----|-------|-------|-------|

**8 Debtors**

|                                   | <b>2000<br/>£</b> | <b>1999<br/>£</b> |
|-----------------------------------|-------------------|-------------------|
| Local Authority – housing benefit | 10,791            | -                 |
| Sums receivable from DSS          | -                 | 11,932            |
| Health Board grant                | 6,650             | 6,650             |
| SNAP allowance                    | 25,850            | 25,850            |
| Other debtors                     | 8,000             | 8,000             |
| Prepayments                       | 6,030             | 2,484             |
|                                   | <b>57,321</b>     | <b>54,916</b>     |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**Notes to the accounts (continued)**

**9 Liabilities**

|                                            | 2000<br>£     | 1999<br>£     |
|--------------------------------------------|---------------|---------------|
| <b>Amounts falling due within one year</b> |               |               |
| Bank overdraft                             | 7,600         | -             |
| Creditors and accruals                     | 36,267        | 29,919        |
| Other taxes and social security            | 11,671        | -             |
|                                            | <u>55,538</u> | <u>29,919</u> |

**10 Unrestricted funds**

|                                                               |               |               |
|---------------------------------------------------------------|---------------|---------------|
| Balance as at 31 March 1999                                   | 19,158        | 14,679        |
| (Deficit) / surplus for year                                  | (5,728)       | 1,479         |
| Received from local authority towards previous year's deficit | 6,438         | 3,000         |
|                                                               | <u>19,868</u> | <u>19,158</u> |

**11 Restricted funds**

|                                        | Outreach &<br>Resettlement<br>£ | Repairs &<br>Decoration<br>Reserve<br>£ | Furniture &<br>Equipment<br>Reserve<br>£ | Vehicle<br>Reserve<br>£ | Training &<br>Development<br>Reserve<br>£ | Total<br>Restricted<br>Funds<br>£ |
|----------------------------------------|---------------------------------|-----------------------------------------|------------------------------------------|-------------------------|-------------------------------------------|-----------------------------------|
| Balance as at<br>31 March 1999         | 12,972                          | 27,750                                  | 53,278                                   | 17,300                  | 10,000                                    | 121,300                           |
| Movement in<br>reserves:               |                                 |                                         |                                          |                         |                                           |                                   |
| Incoming                               | 138,518                         | 1,750                                   | 1,722                                    | -                       | 2,500                                     | 144,490                           |
| Outgoing                               | (152,188)                       | -                                       | -                                        | -                       | -                                         | (152,188)                         |
| <b>Balance as at 31<br/>March 2000</b> | <u>(698)</u>                    | <u>29,500</u>                           | <u>55,000</u>                            | <u>17,300</u>           | <u>12,500</u>                             | <u>113,602</u>                    |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**SOAPWORK LANE DIVISION**

**Income and expenditure account for the year ended 31 March 2000**

|                                                      | £       | £       | 2000<br>£      | 1999<br>£      |
|------------------------------------------------------|---------|---------|----------------|----------------|
| <b>Operating income</b>                              |         |         |                |                |
| DSS                                                  |         |         | 18,137         | 17,581         |
| DCC – Local Authority Grant                          |         |         | 110,514        | 104,165        |
| Local authority – housing benefit section            |         |         | 149,113        | 149,537        |
| Donations                                            |         |         | 5,294          | 7,174          |
| SNAP grant                                           |         |         | 70,400         | 70,400         |
| Management charge from Outreach and Resettlement     |         |         | 12,000         | 15,000         |
| Rent from Outreach and Resettlement                  |         |         | 8,000          | 8,000          |
|                                                      |         |         | <u>373,458</u> | <u>371,857</u> |
| <b>Operating costs</b>                               |         |         |                |                |
| <b>Staff costs</b>                                   |         |         |                |                |
| Wages and salaries                                   | 187,904 |         |                | 198,067        |
| Employer's NIC                                       | 15,813  |         |                | 18,273         |
| Pension                                              | 10,172  |         |                | 6,972          |
| Other staff costs                                    | 14,000  |         |                | -              |
|                                                      |         | 227,889 |                | <u>223,312</u> |
| <b>Other operating charges</b>                       |         |         |                |                |
| Fabric and repairs                                   | 30,090  |         |                | 57,388         |
| Food and general household                           | 13,156  |         |                | 11,828         |
| Heat and light                                       | 9,211   |         |                | 9,899          |
| Rates and insurance                                  | 2,856   |         |                | 2,258          |
| Management and maintenance charges                   | 39,882  |         |                | 39,918         |
| Telephone                                            | 5,635   |         |                | 4,367          |
| Postages, stationery and advertising                 | 14,501  |         |                | 4,427          |
| Transport and motor expenses                         | 3,077   |         |                | 4,422          |
| Activity resources and other sundries                | 3,707   |         |                | 8,427          |
| Subscriptions and training expenses                  | 6,836   |         |                | 1,928          |
| Donations                                            | 1,057   |         |                | 6,051          |
| Audit and accountancy charges                        | 2,265   |         |                | 2,333          |
| Secretarial and legal fees                           | 2,925   |         |                | 1,520          |
| Transfer to / (from) repairs and decoration reserve  | 1,750   |         |                | (3,625)        |
| Transfer to / (from) furniture and equipment reserve | 1,722   |         |                | (7,139)        |
| Transfer to vehicle reserve                          | -       |         |                | 2,000          |
| Transfer to training and development reserve         | 2,500   |         |                | 10,000         |
|                                                      |         | 141,170 |                | <u>156,002</u> |
|                                                      |         |         | <u>369,059</u> | <u>379,314</u> |
| <b>Operating surplus / (deficit)</b>                 |         |         | 4,399          | (7,457)        |
| Interest receivable                                  |         |         | 1,467          | 1,503          |
| <b>Surplus/(deficit) on ordinary activities</b>      |         |         | <u>5,866</u>   | <u>(5,954)</u> |

**Dundee Cyrenians  
Company Limited by Guarantee**

**SOAPWORK LANE DIVISION**

**Balance sheet as at 31 March 2000**

|                                  |        | 2000           | 1999           |
|----------------------------------|--------|----------------|----------------|
|                                  | £      | £              | £              |
| <b>Current assets</b>            |        |                |                |
| Debtors                          |        | 39,351         | 28,016         |
| Cash at bank and in hand         |        | 93,997         | 65,394         |
| Inter division accounts          |        | 64,896         | 59,966         |
|                                  |        | <u>198,244</u> | <u>153,376</u> |
| <b>Creditors</b>                 |        |                |                |
| Bank overdraft                   | 2,739  |                | -              |
| Creditors and accruals           | 28,942 |                | 16,760         |
| Other taxes and social security  | 11,671 |                | -              |
|                                  |        | <u>43,352</u>  | <u>16,760</u>  |
| <b>Net current assets</b>        |        | <u>154,892</u> | <u>136,616</u> |
| <b>Funds</b>                     |        |                |                |
| <i>Unrestricted</i>              |        | 82,092         | 69,788         |
| <i>Restricted</i>                |        |                |                |
| Repairs and decoration reserve   |        | 9,000          | 7,250          |
| Furniture and equipment reserve  |        | 34,000         | 32,278         |
| Vehicle reserve                  |        | 17,300         | 17,300         |
| Training and development reserve |        | 12,500         | 10,000         |
|                                  |        | <u>154,892</u> | <u>136,616</u> |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**SEAGATE DIVISION**

**Income and expenditure account for the year ended 31 March 2000**

|                                                   |         |         | 2000     | 1999     |
|---------------------------------------------------|---------|---------|----------|----------|
|                                                   | £       | £       | £        | £        |
| <b>Operating income</b>                           |         |         |          |          |
| DSS                                               |         |         | 153,617  | 156,519  |
| DCC – Local Authority Grant                       |         |         | 15,456   | 18,157   |
| SNAP grant                                        |         |         | 32,350   | 30,250   |
| Health board grant                                |         |         | 26,600   | 26,600   |
| Donations                                         |         |         | -        | 20       |
|                                                   |         |         | <hr/>    | <hr/>    |
|                                                   |         |         | 228,023  | 231,546  |
| <b>Operating costs</b>                            |         |         |          |          |
| <b>Staff costs</b>                                |         |         |          |          |
| Wages and salaries                                | 142,721 |         |          | 137,416  |
| Employer's NIC                                    | 12,767  |         |          | 14,149   |
| Pension                                           | 7,935   |         |          | 7,388    |
|                                                   | <hr/>   |         |          | <hr/>    |
|                                                   |         | 163,423 |          | 158,953  |
| <b>Other operating charges</b>                    |         |         |          |          |
| Fabric and repairs                                | 10,695  |         |          | 17,674   |
| Creditor for quality assurance no longer required | -       |         |          | (10,291) |
| Food and general household                        | 22,362  |         |          | 19,492   |
| Heat and light                                    | 8,913   |         |          | 7,513    |
| Insurance                                         | 1,403   |         |          | 607      |
| Management and maintenance charges                | 17,252  |         |          | 17,277   |
| Telephone                                         | 1,242   |         |          | 1,976    |
| Postages, stationery and advertising              | 2,459   |         |          | 2,957    |
| Transport and motor expenses                      | 1,597   |         |          | 970      |
| Activity resources and other sundries             | 3,455   |         |          | 2,845    |
| Subscriptions and training expenses               | 2,005   |         |          | 1,337    |
| Audit and accountancy charges                     | 1,760   |         |          | 1,780    |
| Secretarial and legal fees                        | 3,638   |         |          | 367      |
| Transfer to furniture and equipment reserve       | -       |         |          | 2,000    |
|                                                   | <hr/>   |         |          | <hr/>    |
|                                                   |         | 76,781  |          | 66,504   |
|                                                   |         | <hr/>   |          | <hr/>    |
|                                                   |         |         | 240,204  | 225,457  |
| <b>Operating (deficit)/surplus</b>                |         |         | <hr/>    | <hr/>    |
|                                                   |         |         | (12,181) | 6,089    |
| Interest receivable                               |         |         | 587      | 1,344    |
|                                                   |         |         | <hr/>    | <hr/>    |
| <b>(Deficit)/surplus on ordinary activities</b>   |         |         | <hr/>    | <hr/>    |
|                                                   |         |         | (11,594) | 7,433    |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**SEAGATE DIVISION**

**Balance sheet as at 31 March 2000**

|                                 | £      | 2000<br>£       | 1999<br>£      |
|---------------------------------|--------|-----------------|----------------|
| <b>Current assets</b>           |        |                 |                |
| Debtors                         |        | 17,970          | 26,900         |
| Cash at bank and in hand        |        | 30,484          | 19,247         |
| Inter division accounts         |        | 235             | 235            |
|                                 |        | <u>48,689</u>   | <u>46,382</u>  |
| <b>Creditors</b>                |        |                 |                |
| Bank overdraft                  | 2,956  |                 | -              |
| Creditors and accruals          | 6,914  |                 | 10,546         |
| Inter division accounts         | 59,543 |                 | 44,966         |
|                                 |        | <u>69,413</u>   | <u>55,512</u>  |
| <b>Net current liabilities</b>  |        | <u>(20,724)</u> | <u>(9,130)</u> |
| <b>Funds</b>                    |        |                 |                |
| <i>Unrestricted</i>             |        | (62,224)        | (50,630)       |
| <i>Restricted</i>               |        |                 |                |
| Repairs and decoration reserve  |        | 20,500          | 20,500         |
| Furniture and equipment reserve |        | 21,000          | 21,000         |
|                                 |        | <u>(20,724)</u> | <u>(9,130)</u> |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**OUTREACH AND RESETTLEMENT DIVISION**

**Income and expenditure account for the year ended 31 March 2000**

|                                                 |                |                | <b>2000</b>     | <b>1999</b> |
|-------------------------------------------------|----------------|----------------|-----------------|-------------|
|                                                 | <b>£</b>       | <b>£</b>       | <b>£</b>        | <b>£</b>    |
| <b>Operating income</b>                         |                |                |                 |             |
| Grant received                                  |                |                | <b>137,326</b>  | 149,812     |
| Winter nights                                   |                |                | <b>700</b>      | 2,160       |
| Donations                                       |                |                | -               | 50          |
|                                                 |                |                | <hr/>           | <hr/>       |
|                                                 |                |                | <b>138,026</b>  | 152,022     |
| <b>Operating costs</b>                          |                |                |                 |             |
| <b>Staff costs</b>                              |                |                |                 |             |
| Wages and salaries                              | <b>104,798</b> |                |                 | 105,192     |
| Employer's NIC                                  | <b>9,597</b>   |                |                 | 10,488      |
|                                                 | <hr/>          |                |                 | <hr/>       |
|                                                 |                | <b>114,395</b> |                 | 115,680     |
| <b>Other operating charges</b>                  |                |                |                 |             |
| Management charge to Soapwork Lane              | <b>12,000</b>  |                |                 | 15,000      |
| Fabric and repairs                              | <b>5,916</b>   |                |                 | 5,396       |
| Rent to Soapwork Lane                           | <b>8,000</b>   |                |                 | 8,000       |
| Telephone                                       | <b>4,140</b>   |                |                 | 1,876       |
| Postage, advertising and stationery             | <b>4,142</b>   |                |                 | 1,976       |
| Transport and motor expenses                    | <b>994</b>     |                |                 | 1,353       |
| Activity resources and other sundries           | <b>823</b>     |                |                 | 102         |
| Subscriptions and training costs                | <b>1,338</b>   |                |                 | 2,557       |
| Audit and accountancy fees                      | <b>440</b>     |                |                 | 300         |
|                                                 | <hr/>          |                |                 | <hr/>       |
|                                                 |                | <b>37,793</b>  |                 | 36,560      |
|                                                 |                | <hr/>          |                 | <hr/>       |
|                                                 |                |                | <b>152,188</b>  | 152,240     |
| <b>Operating deficit</b>                        |                |                | <b>(14,162)</b> | (218)       |
| Interest receivable                             |                |                | <b>492</b>      | 1,121       |
|                                                 |                |                | <hr/>           | <hr/>       |
| <b>(Deficit)/surplus on ordinary activities</b> |                |                | <b>(13,670)</b> | 903         |
|                                                 |                |                | <hr/>           | <hr/>       |

**Dundee Cyrenians**  
**Company Limited by Guarantee**

**OUTREACH AND RESETTLEMENT DIVISION**

**Balance sheet as at 31 March 2000**

|                                         |              | <b>2000</b>  | <b>1999</b>   |
|-----------------------------------------|--------------|--------------|---------------|
|                                         | <b>£</b>     | <b>£</b>     | <b>£</b>      |
| <b>Current assets</b>                   |              |              |               |
| Cash at bank and in hand                |              | <b>7,206</b> | <b>30,820</b> |
| <b>Creditors</b>                        |              |              |               |
| Bank overdraft                          | <b>1,905</b> |              | -             |
| Creditors and accruals                  | <b>411</b>   |              | <b>2,613</b>  |
| Inter division accounts                 | <b>5,588</b> |              | <b>15,235</b> |
|                                         |              | <b>7,904</b> | <b>17,848</b> |
| <b>Net current (liabilities)/assets</b> |              | <b>(698)</b> | <b>12,972</b> |
| <b>Funds</b>                            |              |              |               |
| <i>Restricted</i>                       |              | <b>(698)</b> | <b>12,972</b> |