# *DUNDEE AUDIO NEWS*

# *TRUSTEES' ANNUAL REPORT*

# *AND*

# *RECEIPTS AND PAYMENTS ACCOUNTS*

## *for the year ended 28 February 2026.*

### *Reference and Administration Information*

| | |
|---|---|
| *Charity Name* | **Dundee Audio News** |
| *Charity Registration Number* | **SC011284** |
| *Contact Address* | **531 Balunie Drive**<br>**DUNDEE**<br>**DD4 8UR** |

### *TRUSTEES*

**Mrs J. Tarbet**
**Miss A. Wales**
**Mr G. Tarbet**
**Mrs I. Stephen**
**Mr I. McLagan**
**Miss Susan Robertson**

### PRINCIPAL OFFICE BEARERS

| | |
|---|---|
| **Chairperson** | **Mrs J. Tarbet** |
| **Secretary** | **Miss A. Wales** |
| **Treasurer** | **Mr I. McLagan** |
| **Producer-Public Relations** | **Mr G. Tarbet** |

### INDEPENDENT EXAMINERS

**BK+ 144 Nethergate, Dundee DD1 4EB**

### BANKERS

**Royal Bank of Scotland, 3 High St., Dundee DD1 1LY**

# *Trustees' Annual Report for the year ended 28 February 2026.*

## *History, objectives and activities:*

Dundee Audio News (DAN): its principal aim is the preparation and distribution of CDs of local news and other items of interest, free of charge, to registered blind or visually impaired residents of Dundee and its environs.

## *Management and governance arrangements:*

DAN is governed by a written constitution. At each Annual General Meeting, there are elected Chairman, Secretary, Treasurer and at least three Trustees.
Dundee Audio News has continued to produce the News and Magazine editions each month over the year. We send out CD's and USB's. Our listenership numbers do not fluctuate to a great degree. When we receive notification of a CD/USB not being required any more we are often advised of a new listener. We warmly welcome new visually impaired listeners from several sources, word of mouth, outside agencies and talks given to groups eg Guilds and WRI. We rely totally on the kind donations from a trust, from collections and personal donations. We are indebted to our Trustees and Readers for their continuing support to maintain the high level of service we are providing.
The Trustees decided that DAN should re-join the Talking Newspaper Federation as this would give us access to more resources that would be of benefit to our Charity.

## *Reserves Policy:*

DAN does not intend that the level of reserves be reduced. It sees this as being a way of covering any unforeseen circumstances that may arise in the future. Sufficient funds will be retained to cover at least one year's total expenditure.

## *Investment Policy:*

DAN has no investment policy at present; although it has a large bank balance, the Trustees are aware that as current interest rates are low, our money is secure in the bank account held by the Royal Bank of Scotland.

## *Grant Making Policy:*

DAN has no Grant Making Policy as its Constitution gives no authority to make grants.

## *Risk Policy:*

DAN has no risk policy as it is operated from the residences of some of our Trustees and all necessary precautions have been taken.

## *Income Statement:*

DAN's only sources of income are donations by various Charitable Trusts, Groups or Listeners. No charge is made to the recipients of our CDs /USBs.

***Statement of Trustees Responsibilities:***

Charity Law requires the Trustees prepare financial statements for each financial year which show a fair and true view of the state of affairs for the charity and its financial activities for that period. In preparing those financial statements the Trustees are required to;

1. select suitable accounting policies that and then apply them consistently,

2. make judgemental estimates that are reasonable and prudent,

3. state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements, AND

4. prepare the financial statements on the ongoing concern basis unless it is inappropriate to presume that then society will continue in operational existance.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial statements comply with the Charities Accounts (Scotland) Regulations 2016 and any subsequent legislation. They are also responsible for safeguarding the assets of the Society and hence taking reasonable steps for the prevention of fraud and other irregularities.

***Independent Examiner:*** The Trustees intend to ask the existing examiners , BK+ to undertake the independent examination of the Society in the following year.

*Signed on behalf of the Trustees.*

*Ian McLagan, Treasurer*

*Jessie Tarbet, Chairperson*

## DUNDEE AUDIO NEWS RECEIPTS AND PAYMENTS ACCOUNT
## YEAR ENDED 28 FEBRUARY 2026.

| RECEIPTS | 2025 | 2026 |
|---|---|---|
| Donations; listeners | £ 265 | £145.00 |
| Donations; see note 1. | £2600 | £250.00 |
| TOTAL RECEIPTS | £2865 | £395.00 |
| **PAYMENTS** | | |
| Trustees Expenses; see note 2. | £ 152 | £ 0 |
| Magazine Annual Subscriptions | £ 23 | £ 22.50 |
| Independent Examiner | £ 384 | £402.00 |
| Talking Newspaper Federation | £ 42 | £ 42.00 |
| Accessories and Equipment | £ 190 | £389.06 |
| Meeting Expenses | £ 30 | £ 50.00 |
| TOTAL PAYMENTS | £ 821 | £.905.56 |
| SURPLUS/(DEFICIT) FOR THE YEAR | £2044 | (£510.56) |

| Statement of Funds as at 28 February 2025. | 2025 | 2026 |
|---|---|---|
| Royal Bank of Scotland, opening balance | £ 22601 | £24644.80 |
| ADD; Surplus for the year LESS (deficit) for the year | £ 2044 | £ (510.56) |
| Closing Balance, Royal Bank of Scotland | £ 24645 | £24134.24 |

**PLEASE NOTE; ALL FUNDS ARE UNRESTRICTED.**

**NOTE 1**

| | | |
|---|---|---|
| Donations; | St Katharine Fund 2024/5 | £1100 |
| | St Katharine Fund 2025/26 | £1500 |
| | | £2600 |

Both transactions were accounted for in the 2024/5 Accounts as the St Katharine fund changed its date of funding.

**NOTE 2**

No Trustee received expenses in the year.

No Trustee received any remuneration in the year.

***Independent Examiner's Report to the Trustees of Dundee Audio News***

I report on the accounts of the charity for the year ended 28th February 2026 which are set out on page 4.

***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) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 view given by the accounts.

***Independent examiner's statement***

In the course of my examination, no matter has come to my attention

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) 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.

*Neil Young*

N S Young MA CA,
BK Plus Chartered Certified Accountants
144 Nethergate,
DUNDEE
DD1 4EB