

Dundee North West Community Sports Club

Scotland · Charity number SC043273

Details

Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2012-07-06
Register	View on the OSCR register

Contact

Address Dundee North West Community Sports Club
2 Charlotte Street
Dundee
DD3 8PF

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of citizenship or community development', 'the advancement of public participation in sport', 'the provision of recreational facilities, or the organisation of recreational activities, with the object of improving the conditions of life for the persons for whom the facilities or activities are primarily intended'

What the charity does: Our charity is set up to provide sporting opportunities for the local community. We bring sports clubs within our Community together to provide multi sporting chances and work to improve facilities. Currently we have a Football Club and Basketball Club who are members of our Charity and provide these sports to roughly 1500 youths per week. We lease facilities from our local authority and have also recently installed an all weather astro pitch for our football club to use. The next plan on our radar is to refurbish and develop our onsite sports pavilion which is housed at our local playing fields.

Beneficiaries: 'Children or young people', 'No specific group, or for the benefit of the community'

Objectives: The organisation's purposes are: 4.1 The objects of the club shall be to promote and nurture sport and related activities in Downfield, Kirkton, St Mary's, Ardler and surrounding areas by encouraging and supporting all sporting activities by way of creation of The Club and provide facilities for the development of sport. 4.2 The Club may undertake other activities incidental to but with the direct aim of the main object as in 4.1.

Geography

- **Main operating location:** Dundee City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-07-31	£157,911	£169,153	-	0
2024-07-31	£112,389	£89,686	-	0
2023-07-31	£194,019	£195,038	-	0
2022-07-31	£208,394	£168,813	-	0
2021-07-31	£159,702	£157,918	-	2

Dundee North West Community Sports Club

Scotland - Charity number SC043273

Accounts

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st JULY 2025

FOR

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

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FOR THE YEAR ENDED 31ST JULY 2025**

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DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2025

The Trustees present their report with the financial statement of the charity for the year ended 31st July 2025. The trustees have adopted the provision of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC043273

Principal address

Downfield Sports Pavilion
2 Charlotte Street
Dundee
DD3 8PF

Trustees

Paul Gibson
Ross Laing
Craig Millar

Independent Examiner

Nicholas Martin
23 Kingsway Place
Dundee
DD3 8JY

Approved by Order of the board of Trustees on 28th April 2026 and signed on its behalf by:

Paul Gibson



Craig Millar



INDEPENDENT EXAMINER'S REPORT TO THE TRUJSTEEES OF DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

I report to the charity trustees on my examination of the accounts of Dundee North West Community Sports Club (the Trust) for the year ended 31st July 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Nicholas Martin
23 Kingsway Place
Dundee
DD3 8 JY

28th April 2026

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31st JULY 2025**

	Notes	Unrestricted funds	Restricted funds	Endowment funds	Total Funds 2025	Total Funds 2024
		£	£	£	£	£
Income and Endowments from:						
Donations and Legacies	4	88,348	-	-	88,348	34,383
Charitable activities		69,563	-	-	69,563	53,006
Other Trading activities		-	-	-	0	25,000
Total Income		157,911	-	-	157,911	112,389
Expenditure on:						
Gross trading payments		80,805	-	-	80,805	89,686
Depreciation	5	88,348	-	-	88,348	-
Expenses for fundraising activities		-	-	-	0	0
Grants and donations		-	-	-	0	0
Total Expenditure		169,153	-	-	169,153	89,686
Net income/(expenditure)		(11,242)	-	-	(11,242)	22,703
Transfer between funds		-	-	-	-	-
Net movement in funds		(11,242)	-	-	(11,242)	22,703
Total Funds Brought Forward		57,675	-	-	57,675	34,973
Total Funds Carried Forward		46,433	-	-	46,433	57,675

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

BALANCE SHEET AS AT 31st JULY 2025

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total Funds 2025 £'000	Total Funds 2024 £'000
Current Assets						
Debtors		-	-	-	-	-
Fixed Assets	5	812,649	-	-	812,649	690,066
Cash at bank and in hand		46,433	-	-	46,433	57,675
Total Current Assets		859,082	-	-	859,082	747,741
Liabilities						
Creditors falling due within one year		-	-	-	-	661
Deferred Grant Income	6	90,100	-	-	90,100	69,007
Net Current assets		768,982	-	-	768,982	678,073
Total Assets less Current Liabilities		768,982	-	-	768,982	678,073
Creditors falling due later more than one year		-	-	-	-	-
Deferred Grant Income	6	722,549	-	-	722,549	620,398
Provisions for liabilities and charges		-	-	-	-	-
Net Assets		46,433	-	-	46,433	57,675
The funds of the Charity:						
Unrestricted Income Funds		46,433	-	-	46,433	57,675
Restricted income funds		-	-	-	-	-
Endowment funds		-	-	-	-	-
Total Charity Funds		46,433	-	-	46,433	57,675

The financial statements were approved by the Board of Trustees and authorised for issue on 28th April 2026 and were signed on its behalf by:

Paul Gibson

Craig Millar

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st JULY 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) *“Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)”* (effective 1 January 2019), Financial Reporting Standard 102 *“The Financial Reporting Standard applicable in the UK and Republic of Ireland”* and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Tangible fixed assets are initially recognised at cost. Cost includes all directly attributable expenditure incurred to bring the asset into use.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost of each asset, less its estimated residual value, over its expected useful economic life.

Facilities and property improvements are depreciated on a straight-line basis over 10 years, reflecting the period over which the economic benefits of the assets are expected to be consumed by the charity.

Assets are reviewed for indicators of impairment at each reporting date. Where there is an indication that an asset may be impaired, its carrying amount is reviewed and reduced to its recoverable amount where this is lower.

Deferred grant income

Grants received which relate to the acquisition or construction of tangible fixed assets are treated as deferred grant income and are included on the balance sheet within creditors.

Deferred grant income is released to the Statement of Financial Activities over the useful economic life of the related asset on a systematic basis matched to the depreciation charge for that asset.

The amount released to income in each year reflects the proportion of the asset’s cost charged as depreciation in that year.

Deferred grant income due for release within one year is shown as a current liability, with the balance classified as a long-term liability.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2025 nor for the year ended 31st July 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2025 nor for the year ended 31st July 2024.

3. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2025.

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st JULY 2025

4. DONATIONS AND LEGACIES

	2025 Total £	2024 Total £
Facility Improvement Grants	88,348	-
Periodic donations & Gift Aid	-	34,383
	<hr/> 88,348	<hr/> 34,383

5. TANGIBLE FIXED ASSETS

	Facilities £	Total £
Cost		
At 1 Aug 2024	-	-
Additions	900,997	900,997
At 31 July 2025	900,997	900,997
Depreciation and impairment		
At 1 Aug 2024	-	-
Depreciation charged in the year	88,348	88,348
At 31 July 2025	88,348	88,348
Carrying amount		
At 31 May 2025	812,649	812,649
At 31 May 2024	-	-

The balance of assets held in construction was nil (2024 690,066). The balance from prior year was capitalised in line with the charities account policy in 2025.

6. DEFERRED GRANT INCOME

Deferred grant income relates to funding related to Facility Improvements capitalised in the fixed asset register. The movements in the year are shown below.

	£
Balance at start of year	689,405
Released to Income	(88,348)
Deferred in year	211,592
Balance at end of year	812,649

The deferred grant income analysis is shown below

	£
Due within one year	90,100
Due after more than one year	722,549
Total balance	812,649

Dundee North West Community Sports Club

Scotland - Charity number SC043273

Accounts

Registered Charity Number : SC043273

STATEMENT OF THE TRUSTEES AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST JULY 2024

REPORT OF THE TRUSTEES AND

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST JULY 2024

FOR

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

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FOR THE YEAR ENDED 31ST JULY 2024**

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DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31st JULY 2024

The Trustees present their report with the financial statement of the charity for the year ended 31st July 2024. The trustees have adopted the provision of the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

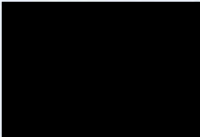
Registered Charity number

SC043273

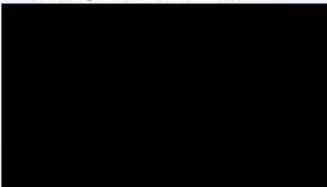
Principal address

Downfield Sports Pavilion
2 Charlotte Street
Dundee
DD3 8PF

Trustees



Independent Examiner



Approved by Order of the board of Trustees on 27th April ²⁰²⁵~~2024~~ and signed on its behalf by:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUJSTEEES OF
DUNDEE NORTH WEST COMMUNITY SPORTS CLUB**

I report to the charity trustees on my examination of the accounts of Dundee West Community Trust (the Trust) for the year ended 31st July 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

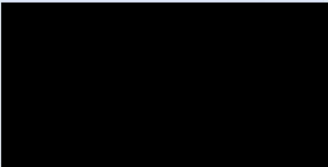
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



27th April 2025
2025

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31st JULY 2024**

	Notes	Unrestricted funds	Restricted funds	Endowment funds	Total Funds 2024	Total Funds 2023
		£	£	£	£	£
Income and Endowments from:						
Donations and Legacies		87,389	-	-	87,389	173,780
Charitable activities		-	-	-	0	15,000
Other Trading activities		25,000	-	-	25,000	5,239
Total Income		112,389	-	-	112,389	194,019
Expenditure on:						
Gross trading payments		89,686	-	-	89,686	195,038
Expenses for fundraising activities		-	-	-	0	-
Grants and donations		-	-	-	0	-
Total Expenditure		89,686	-	-	89,686	195,038
Net Income/(expenditure)		22,703	-	-	22,703	-1,019
Transfer between funds		-	-	-	-	-
Net movement in funds		22,703	-	-	22,703	-1,019
Total Funds Brought Forward		34,973	-	-	34,973	35,991
Total Funds Carried Forward		57,675	-	-	57,675	34,973

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

BALANCE SHEET AS AT 31st JULY 2024

	Notes	Unrestricted funds £'000	Restricted funds £'000	Endowment funds £'000	Total Funds 2024 £'000	Total Funds 2023 £'000
Current Assets						
Debtors		-	-	-	-	-
Assets Under Construction		690,066	-	-	690,066	-
Cash at bank and in hand		57,675	-	-	57,675	34,973
Total Current Assets		747,741	-	-	747,741	34,973
Liabilities						
Creditors falling due within one year		661	-	-	-	-
Deferred Grant Income		69,007	-	-	-	-
Net Current assets		678,073	-	-	678,073	34,973
Total Assets less Current Liabilities		678,073	-	-	678,073	34,973
Creditors falling due later more than one year		-	-	-	-	-
Deferred Grant Income		620,398	-	-	-	-
Provisions for liabilities and charges		-	-	-	-	-
Net Assets		57,675	-	-	678,073	34,973
The funds of the Charity:						
Unrestricted income Funds		57,675	-	-	57,675	34,973
Restricted income funds		-	-	-	-	-
Endowment funds		-	-	-	-	-
Total Charity Funds		57,675	-	-	57,675	34,973

The financial statements were approved by the Board of Trustees and authorised for issue on 27th April 2025 and were signed on its behalf by:

[Redacted Signature]

27/4/25

[Redacted Signature]

27/4/25

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDING 31st JULY 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st July 2024 nor for the year ended 31st July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st July 2024 nor for the year ended 31st July 2023.

3. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st July 2024.

DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31st JULY 2024**

4. ASSETS UNDER CONSTRUCTION

Assets under construction represent capital expenditure undertaken but not yet complete in the financial year.

As at the 31st July 2024 the balance of asset under construction is as follows:

Description	Amount (£)
Facility Improvements	690,066

Once construction is completed and the asset is ready for use, these costs will be reclassified to the appropriate category of fixed asset and depreciated in accordance with the charity's accounting policy.

5. DEFERRED GRANT INCOME

As at the 31st July 2024 the balance of deferred grant income is as follows:

Purposed of Grant	Deferred Amount (£)
Facility Improvements	690,066

These amounts will be recognised as income in the statement of financial activities in the periods in which the related activities occur.

**INDEPENDENT EXAMINER'S REPORT TO THE TRUJSTEEES OF
DUNDEE NORTH WEST COMMUNITY SPORTS CLUB**

I report to the charity trustees on my examination of the accounts of Dundee West Community Trust (the Trust) for the year ended 31st July 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

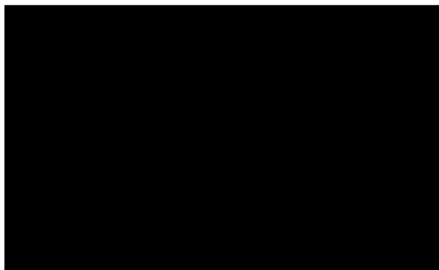
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Independent examiner's statement

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I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



27th April 2024