

Registered Charity Number : SC043273

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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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

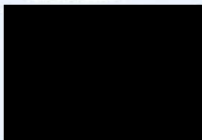
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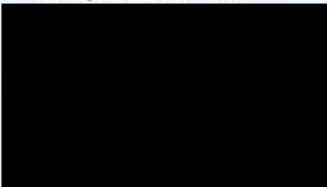
Principal address

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.

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 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**

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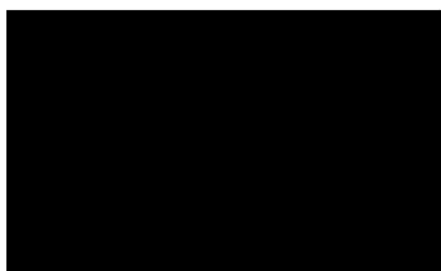
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27th April 2024