

**REPORT OF THE TRUSTEES AND**

**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> JULY 2025**

**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 31<sup>st</sup> JULY 2025**

The Trustees present their report with the financial statement of the charity for the year ended 31<sup>st</sup> 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 28<sup>th</sup> 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

28<sup>th</sup> April 2026

# DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

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

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

# DUNDEE NORTH WEST COMMUNITY SPORTS CLUB

## BALANCE SHEET AS AT 31st JULY 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28<sup>th</sup> 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 31<sup>st</sup> 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 31<sup>st</sup> July 2025.

## **DUNDEE NORTH WEST COMMUNITY SPORTS CLUB**

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

## **4. DONATIONS AND LEGACIES**

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



## 5. TANGIBLE FIXED ASSETS

	Facilities £	Total £
<b>Cost</b>		
At 1 Aug 2024	-	-
Additions	900,997	900,997
At 31 July 2025	900,997	900,997
<b>Deprecation and impairment</b>		
At 1 Aug 2024	-	-
Depreciation charged in the year	88,348	88,348
At 31 July 2025	88,348	88,348
<b>Carrying amount</b>		
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