

REGISTERED CHARITY NUMBER: SC044640

**Report of the Trustees and
Financial Statements for the Year Ended 30 June 2023
for
Dunbartonshire Disability Sports Club**

Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Dunbartonshire Disability Sports Club

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Dunbartonshire Disability Sports Club

**Reference and Administrative Details
for the Year Ended 30 June 2023**

TRUSTEES




PRINCIPAL ADDRESS

Flat 12
1010 Great Western Road
Glasgow
G12 0NR

REGISTERED CHARITY NUMBER SC044640

INDEPENDENT EXAMINER


Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

BANKERS

Clydesdale Bank
47 High Street
Dumbarton
G82 1LS

Dunbartonshire Disability Sports Club

Report of the Trustees for the Year Ended 30 June 2023

The trustees present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's main objects are:

- To provide recreational opportunities through sport for those children and young people, primarily but not exclusively, with disabilities in the Dunbartonshire and surrounding areas with the aim of improving their physical and mental wellbeing.
- To provide the parents and carers of our members with the opportunity gain valuable respite during club time. To promote their participation in sport and provide fitness and health opportunities during this time thus enabling the parents and carers of our members to improve their physical and mental wellbeing.
- To promote the public's participation in sport and advance the public's sense of citizenship by offering valuable volunteering opportunities with our club.
- To promote equality and diversity to the wider community by offering support to other sports club and other community groups in the surrounding area.

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

Big vote of thanks goes to all the committee members: [REDACTED]
[REDACTED] for their dedication to the club.

The club would also like to thank Children in Need, the Big Lottery fund, the Better Breaks Fund, St Peter the Apostle High School staff, Scottish Disability Sports and WD Leisure Trust - Sports Development.

The club would like to thank [REDACTED] and his coaches for their dedicated and professional delivery during the last twelve months.

Lastly I would like to thank our members, their parents, carers and siblings for coming along so consistently to our activities.

The DDSC continues to recover from the pandemic and although the numbers of attendees isn't what it was before we are pleased to see that they are on the rise without us advertising the club to the general public. It has always been a fine balancing act on how we promote our club as we have to be careful not to be oversubscribed and grow our membership too quickly but we have shown the resilience recently that the next twelve months may see the profile of the club raised in the local community.

We continue to deliver the multisports club as our main activity, the swimming session and our outrageously successful swim team, the dance sessions where DDSC struts its stuff and our football sessions. Sadly we no longer have funding for our Youth Group which wasn't well attended so that element is no longer being delivered. I would like to thank [REDACTED] for their dedication to this over the last few years.

DDSC continues to have a good working relationship with our main funders Children and Need and we are already in a dialogue with them to take advantage of their new funding structures when this current package of funding runs out.

Dunbartonshire Disability Sports Club

Report of the Trustees for the Year Ended 30 June 2023

ACHIEVEMENT AND PERFORMANCE

Achievements and Performance

We continue to grow and develop as a club and I would like to personally thank [REDACTED] for all their hard work in the DDSC obtaining SCIO status with OSCR. The Scottish Charitable Incorporated Organisation is a legal form unique to Scottish charities and is able to enter into contracts, employ staff, incur debts, own property, sue and be sued. It also provides a high degree of protection against liability so it provides a secure future for the DDSC and took a great deal of time and patience to get this status. This means that this will be my last Chairperson report as Chair of the DDSC. This charity will be closed down and a new charity DDSC SCIO will rise in its place. This is an exciting time for the club as we continue to grow and develop and I wish all members old and new my kindest regards.

FINANCIAL REVIEW

Results

The charity generated a net surplus of £5,834 for the year ended 30 June 2023 (2022: deficit of £28,471).

At 30 June 2023, the reserves totalled £55,267 (2022: £49,433), which comprises unrestricted free reserves of £19,018 (2022: £17,078) and restricted funds of £36,249 (2022: £32,355).

Reserves policy

It is the policy of the Charity to maintain unrestricted funds, which are free reserves of the Charity, at a level equivalent to three month's expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the organisations current activities while consideration is given to ways in which additional funds may be raised.

Based on the accounts for the year ended 30 June 2023, ordinary expenditure for 3 months amounts to £10,750. At 31 March 2023, unrestricted general reserves stood at £19,018, therefore the trustees are satisfied that this policy is being met. Funds in excess of the reserves policy will be reinvested in the development of the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Charity is an unincorporated charity and was registered with the Office of the Scottish Charity Regulator (OSCR) on 11 February 2014. The charity was previously an Unincorporated Association. It has a single tier structure and as such the trustees are members of the charity.

Recruitment and appointment of new trustees

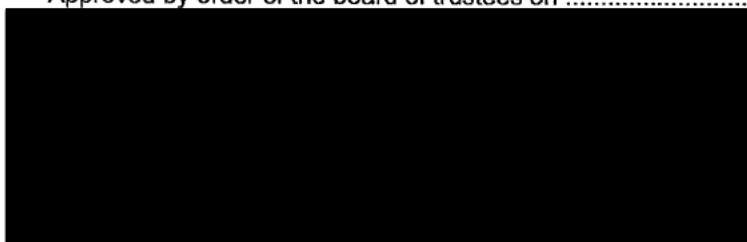
The management committee, which normally meets four times annually, are the charity's trustees, two parent representatives and the charity's Coach Coordinator.

The trustees and other management committee members are elected at the Annual General Meeting which is held in November. There must be a minimum of four and a maximum of eight trustees.

Key management remuneration

The charity is managed on a day to day basis by the trustees, who are volunteers. No salary or remuneration was paid to the trustees for management of the sports club. The charity is also managed by the Coach Coordinator who received remuneration of £7,529 in the year (2022: £9,972).

Approved by order of the board of trustees on 5/3/24 and signed on its behalf by:



**Independent Examiner's Report to the Trustees of
Dunbartonshire Disability Sports Club**

I report on the accounts for the year ended 30 June 2023 set out on pages five to fourteen.

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 (as amended). The charity's 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 the independent examiner's report

My examination was 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 seeking explanations from you as 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

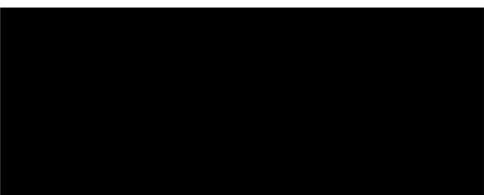
In connection with my examination, no matter has come to my attention :

(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)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- to prepare accounts which accord with the accounting records and to comply with Regulation 8 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.



Association of Chartered Certified Accountants
Brett Nicholls Associates
Herbert House
24 Herbert Street
Glasgow
G20 6NB

Date: 6 March 2024

Dunbartonshire Disability Sports Club

Statement of Financial Activities for the Year Ended 30 June 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	500	45,009	45,509	26,025
Charitable activities	3				
Local sporting and community activities		<u>3,325</u>	<u>-</u>	<u>3,325</u>	<u>3,450</u>
Total		<u>3,825</u>	<u>45,009</u>	<u>48,834</u>	<u>29,475</u>
EXPENDITURE ON					
Charitable activities	4				
Local sporting and community activities		<u>1,885</u>	<u>41,115</u>	<u>43,000</u>	<u>57,946</u>
NET INCOME/(EXPENDITURE)		<u>1,940</u>	<u>3,894</u>	<u>5,834</u>	<u>(28,471)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>17,078</u>	<u>32,355</u>	<u>49,433</u>	<u>77,904</u>
TOTAL FUNDS CARRIED FORWARD		<u>19,018</u>	<u>36,249</u>	<u>55,267</u>	<u>49,433</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

This statement of financial activities includes all gains and losses recognised in the year.

Comparative figures for the previous year by fund type are shown in Note 7.

The notes on pages 7 – 14 form part of these financial statements

Dunbartonshire Disability Sports Club

**Balance Sheet
30 June 2023**

	Notes	2023 £	2022 £
CURRENT ASSETS			
Cash at bank		55,927	50,033
CREDITORS			
Amounts falling due within one year	10	(660)	(600)
NET CURRENT ASSETS		<u>55,267</u>	<u>49,433</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>55,267</u>	<u>49,433</u>
NET ASSETS		<u>55,267</u>	<u>49,433</u>
FUNDS	12		
Unrestricted funds		19,018	17,078
Restricted funds		<u>36,249</u>	<u>32,355</u>
TOTAL FUNDS		<u>55,267</u>	<u>49,433</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 5/3/24 and were signed on its behalf by:



The notes on pages 7 -14 form part of these financial statements

Dunbartonshire Disability Sports Club

Notes to the Financial Statements for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES

General information

Dunbartonshire Disability Sports Club("the charity") is a unincorporated charity and governed by its constitution. It was registered as a charity in Scotland (registered number SC044640) on 11 February 2014. Its registered address is Flat 12, 1010 Great Western Road, Glasgow, G12 0NR.

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 and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity meets the definition of a public benefit entity under FRS 102.

Assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated in the relevant accounting policy.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

1. ACCOUNTING POLICIES - continued

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity has financial assets and financial liabilities that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment - 25% on cost

Taxation

Dunbartonshire Disability Sports Club is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

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.

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Grants	<u>500</u>	<u>45,009</u>	<u>45,509</u>	<u>26,025</u>

Grants received, included in the above, are as follows:

	2023 £	2022 £
West Dunbartonshire Council	-	1,262
BBC Children in Need	17,029	24,763
Young Start	8,480	-
Better Breaks	<u>20,000</u>	<u>-</u>
	<u>45,509</u>	<u>26,025</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Club Fees	Local sporting and community activities	<u>3,325</u>	<u>3,450</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs (see note 6) £	Totals £
Local sporting and community activities	<u>42,340</u>	<u>660</u>	<u>43,000</u>

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Sundries	-	33
Insurance	331	313
Sports Activities/Residentials	6,106	23,664
Events	-	475
Equipment	-	380
Coaching Fees	7,529	9,972
Facilities Hire	4,559	4,266
Coordinator Fees	19,847	18,243
Professional Fees	165	-
Repayment of Grant	<u>3,803</u>	<u>-</u>
	<u>42,340</u>	<u>57,346</u>

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

6. SUPPORT COSTS

	2023	2022
	£	£
Accountancy - IE Fee	<u>660</u>	<u>600</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	470	25,555	26,025
Charitable activities			
Local sporting and community activities	<u>3,450</u>	<u>-</u>	<u>3,450</u>
Total	<u>3,920</u>	<u>25,555</u>	<u>29,475</u>
EXPENDITURE ON			
Charitable activities			
Local sporting and community activities	<u>7,613</u>	<u>50,333</u>	<u>57,946</u>
NET INCOME/(EXPENDITURE)	(3,693)	(24,778)	(28,471)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>20,771</u>	<u>57,133</u>	<u>77,904</u>
TOTAL FUNDS CARRIED FORWARD	<u>17,078</u>	<u>32,355</u>	<u>49,433</u>

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

9. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 July 2022 and 30 June 2023	<u>1,383</u>
DEPRECIATION	
At 1 July 2022 and 30 June 2023	<u>1,383</u>
NET BOOK VALUE	
At 30 June 2023	<u>-</u>
At 30 June 2022	<u>-</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accrued expenses	<u>660</u>	<u>600</u>

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
Current assets	19,678	36,249	55,927	50,033
Current liabilities	<u>(660)</u>	<u>-</u>	<u>(660)</u>	<u>(600)</u>
	<u>19,018</u>	<u>36,249</u>	<u>55,267</u>	<u>49,433</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
Current assets	17,678	32,355	50,033	78,204
Current liabilities	<u>(600)</u>	<u>-</u>	<u>(600)</u>	<u>(300)</u>
	<u>17,078</u>	<u>32,355</u>	<u>49,433</u>	<u>77,904</u>

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

12. MOVEMENT IN FUNDS

	At 1/7/22 £	Net movement in funds £	At 30/6/23 £
Unrestricted funds			
General fund	17,078	1,940	19,018
Restricted funds			
West Dunbartonshire Council	6,246	(6,165)	81
BBC Children in Need	22,152	(3,339)	18,813
Young Start	3,957	(1,156)	2,801
Better Breaks	-	14,554	14,554
	<u>32,355</u>	<u>3,894</u>	<u>36,249</u>
TOTAL FUNDS	<u>49,433</u>	<u>5,834</u>	<u>55,267</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,825	(1,885)	1,940
Restricted funds			
West Dunbartonshire Council	-	(6,165)	(6,165)
BBC Children in Need	16,529	(19,868)	(3,339)
Young Start	8,480	(9,636)	(1,156)
Better Breaks	20,000	(5,446)	14,554
	<u>45,009</u>	<u>(41,115)</u>	<u>3,894</u>
TOTAL FUNDS	<u>48,834</u>	<u>(43,000)</u>	<u>5,834</u>

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/7/21 £	Net movement in funds £	At 30/6/22 £
Unrestricted funds			
General fund	20,771	(3,693)	17,078
Restricted funds			
West Dunbartonshire Council	11,646	(5,400)	6,246
BBC Children in Need	13,718	8,434	22,152
Young Start	13,917	(9,960)	3,957
Better Breaks	<u>17,852</u>	<u>(17,852)</u>	<u>-</u>
	<u>57,133</u>	<u>(24,778)</u>	<u>32,355</u>
TOTAL FUNDS	<u>77,904</u>	<u>(28,471)</u>	<u>49,433</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	3,920	(7,613)	(3,693)
Restricted funds			
West Dunbartonshire Council	792	(6,192)	(5,400)
BBC Children in Need	24,763	(16,329)	8,434
Young Start	-	(9,960)	(9,960)
Better Breaks	<u>-</u>	<u>(17,852)</u>	<u>(17,852)</u>
	<u>25,555</u>	<u>(50,333)</u>	<u>(24,778)</u>
TOTAL FUNDS	<u>29,475</u>	<u>(57,946)</u>	<u>(28,471)</u>

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2023

13. RELATED PARTY DISCLOSURES

One trustee made donations totalling £240 in the year ended 30 June 2023 (2022: £240).

There were no other related party transactions for the year ended 30 June 2023.

14. PURPOSES OF UNRESTRICTED FUNDS

General fund - The unrestricted, 'free reserves' of the charity.

15. PURPOSES OF RESTRICTED FUNDS

BBC Children in Need - to provide much needed physical activity sessions for children with a disability on a weekly basis in St Peter the Apostle High School, Clydebank for 35 weeks.

Better Breaks - Funding received towards the cost of Residential trips for club members.

West Dunbartonshire Council - Disability After School Clubs is a project which provides children and young people with Additional Support Needs and opportunity to participate in free physical activity sessions and to promote Dunbartonshire Disability Sports Club for families affected by disability. The project delivers ten physical activity sessions per week for local ASN schools and units. The sessions are delivered in a form of Breakfast Clubs, Lunch Time Clubs and After School Clubs.

Young Start - the Sports Stars Apprenticeship is a training scheme for young people with additional support needs. It will provide young people with additional support needs a platform to learn sports leadership skills, to gain National Governing Body qualifications and to experience working in a sporting environment supporting the delivery of sports sessions to children.