

**Riverside West End Football Club**

**Financial statements for  
the year ended 31 July 2024**

# Riverside West End Football Club

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## Riverside West End Football Club

### Charity information

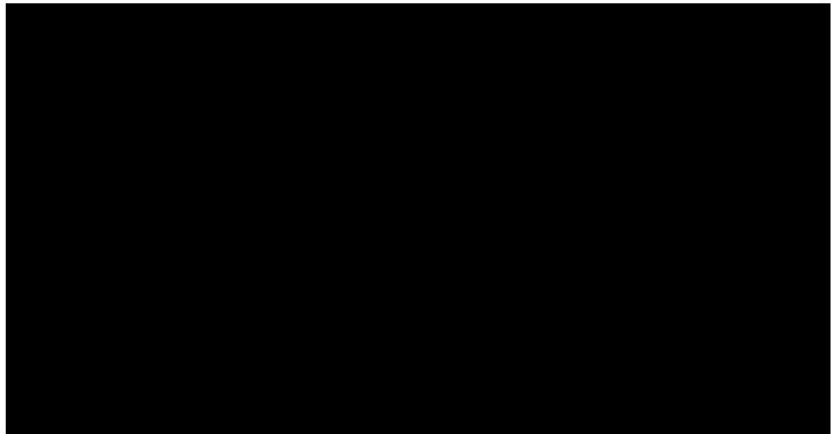
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**Charity Name** Riverside West End Football Club

**Charity Number** SC046965

**Registered Address** 5 Invergowrie Drive  
Dundee  
DD2 1RD

**Executive Committee**



**Independent Examiner**



**Banker** Royal Bank of Scotland  
3 High Street  
Dundee  
DD1 9LY

## **Riverside West End Football Club**

### **Executive Committees' report for the period ended 31 July 2024**

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#### **Structure Governance & Management**

##### **Constitution**

The Club's constitution form is a SCIO, Scottish Charitable Incorporated Organisation. It is governed by its constitution which was adopted in August 2016. The Club was granted charitable status by OSCR from 8 November 2016. The Executive Committee are trustees for Charity Law purposes.

##### **Appointment of the Executive Committee**

Membership of the executive committee is open to all members of the Club.

Executive Committee are elected at the Annual General Meeting which is held annually and within 15 months of the previous AGM. Under the constitution, there must be a maximum of 12 and a minimum of 3 members of the Executive Committee. The Executive Committee must stand down at each AGM, however, are eligible for re-election.

##### **Management of the Club**

The Executive Committee which holds regular meetings, is responsible for monitoring and controlling of the financial position of the Club together with the strategic direction and governance of the Club.

The members of the Executive Committee are all aware of their responsibilities as a group and their individual roles within the Club.

##### **Objectives & Activities**

###### **Charitable purpose**

The advancement of public participation in sport through the provision of facilities, coaching, training and opportunities initially and primarily related to football.

The object of the club is 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.

The club aims to:

- Provide coaching and training from appropriately trained coaches.
- Allow participation in football matches within the appropriate league for the age group.
- Provide recreational facilities or activities which are available to members of the public at large or to male or female members of the public at large.
- Promote equal opportunities and not discriminate on the grounds of race, religion or belief, sex, disability, age, sexual orientation, pregnancy or maternity, marriage or civil partnership or gender reassignment.

## **Riverside West End Football Club**

### **Executive Committees' report for the period ended 31 July 2024 (continued)**

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#### **Activities**

Our teams start from Fun Fours which is organised through the SFA and the Charity, Leisure & Culture Dundee. We work very closely with Leisure & Culture Dundee who promote the club in the West End of Dundee Primary Schools. Our Fun Fours are open to all children, boys and girls, within our catchment Dundee Primary Schools area, and we also have children attending from the bordering Angus Council, Fife Council and Perth & Kinross Council communities. We have taster sessions for the kids, which then leads to participation in the Fun Fours matches on Saturdays. All children that attend can participate, and we do not restrict opportunities based on a lack of ability, but rather we work with them to develop and improve.

Players follow the SFA player pathway to Super Fives, seven a-side, nine a-side and then at the age of twelve, on to 11 a-side. We also follow the SFA rules, related to providing all players in the small-sided teams even playing time, during festivals, tournaments and competitive games.

Our Girls only provision has continued to grow in recent years, with the first cohort fully registered with the Scottish Women's Football Association (SWF) and participating at U12 level during 2024 and will progress to U14 level in 2025.

#### **Achievements & Performance**

Over the last year we have welcomed in our new youngest team. The 2019s started in October 2024 and have progressed nicely to the point where they are at the beginning of the player pathway ready to start Fun Fours. It is great to continue growing the club and introducing more children at grassroots level.

Each year we lose our oldest age group, however, with the U18 league folding in late 2022, we unfortunately lost our 2006s a year early. This also impacted the 2007 age group, but they managed to keep a squad together, and with a few additions, the club has created the Riverside West End Amateur team. This is a great asset to have at the club and gives the older kids a chance to continue their footballing journey with Riverside. Coaches, Colin and Neil, must take a lot of credit in keeping the team together as a unit and enjoying each season they have played together. Along with the Coach Coordinator, Chris Paton, they have taken the team forward and now enjoy playing competitive Saturday morning football.

In April 2024, our Girls' team took part in league football for the first time. They were placed in the top tier of the league set up and have done themselves proud by being extremely competitive. Chris Dunkerley and his coaching group are enormously proud of how they have progressed, as are we all at the club.

In 2024 we re-established to the Coach Coordinator post with Chris Paton taking up the role, and this has brought a lot of stability to the club. It has helped to galvanise the ethos of the club and get all the teams working as part of the wider Riverside family. Thanks to Chris for all his commitment and enthusiasm.

## **Riverside West End Football Club**

### **Executive Committees' report for the period ended 31 July 2024 (continued)**

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#### **Achievements & Performance (continued)**

Another good thing that has come out of having that stability has been the ability of the club to put on holiday soccer camps. This has seen us start with an Easter Camp in April 2024, and then steadily grow them to where we offered two camps last summer. They were well received and attended by the kids, and the feedback from parents and family has been that the kids have got a lot of enjoyment from them, and they have improved their skills as well. We look forward to being able to run the camps again this year.

The club is committed to providing our players with opportunities to develop skills off the pitch. As part of the soccer camps, we were able to give players from the older age groups the chance to gain some work experience by helping to coach alongside our lead coaches. They have been an excellent help and added to the enjoyment of the camps. Over the last year we have also offered the chance for players from the older age groups to undertake their coaching badges, with several players participating in the programme and progressing well. Another achievement the club is proud of is putting the older kids through their first aid training. We managed to get all the 2007 age group through their training with the opportunity extended to the 2008 and 2009 group. We plan to continue to offer these opportunities to our players going forward.

The club has had another successful year on and off the field. Our 2011 Reds and 2009 teams both reached cup finals. Unfortunately, both finished runners up in what were two very close matches. The 2011 Blues team won their league in their first year of competitive 11-aside football, bringing home the Sandy Edmonds Trophy as tier 1 winners in 2023/24. Congratulations to them.

Off the field, we have grown the club's input into local events. We have worked closely with the West End Community Sports Hub (WECSH,) and the other sports that are part of it, to put on sessions allowing kids access to football that may otherwise be able to access those opportunities. We were able to put on 12 weeks of afterschool sessions at primary schools in the West End catchment area. We have also delivered sessions at the multi sports summer camp and the P7 transition sessions at Harris Academy. With that, the club would like to thank the coaches who gave their time to help run these sessions.

#### **Financial Review**

The principal funding source of the charity is the monthly player fees received; however, additional income is generated through fundraising activities and sponsorship.

Total receipts of £110,499 (2023 - £123,446) and total payments of £119,722 (2023 - £133,137) in the year (see pages 7 & 8). The club generated a deficit in this financial year of £9,223 (2023 – deficit of £9,691) largely due to increases in all input costs, including continued increases in costs of hiring training facilities at the University and across the city, and other football activities such as referee fees, registration fees and player insurance. Several teams also renewed their playing kits during the year, in line with the normal two-year replacement cycle. As experienced in other area, the costs of kits also increased during the period. A new pricing structure for player fees was announced at the last AGM in February 2024 and implemented in April 2024 to mitigate the impact of increased costs.

## **Riverside West End Football Club**

### **Executive Committees' report for the period ended 31 July 2024 (continued)**

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#### **Reserves Policy**

Total reserves at the end of the year were £37,559 (2023 - £46,782), split between unrestricted funds of £7,888 (2023 - £10,501) and restricted funds of £29,671 (2023 - £36,281) being the individual teams' balances.

The Executive Committees' policy is to maintain a contingency fund, of approximately three months of unrestricted expenditure, for future development of the club and the remaining cash reserves are available for routine club payments. Unrestricted expenditure for three months of the year amounted to £5,056 (2023 – £5,613) therefore the policy has been met.

#### **Membership**

Parents/carers of the players will become members once the player is signed for a Riverside team and a membership form is completed.

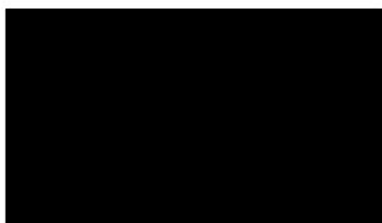
#### **Plan for Future Periods**

Club commitments and targets identified for 2024-25 continue to build upon the achievements of 2023-24, including:

- Continuing the partnership with BGK Goalkeeper Academy, providing professional goalkeeper specific training to players throughout the player pathway at the club.
- Continue to develop the working relationships with West End Community Sports Hub (WECSH) and Active Schools to help promote opportunities for volunteer recruitment, provide opportunities to gain access to alternative training venues and to provide football development opportunities to children within the local community.
- Embedding the Club Development Officer roles to assist with providing player pathway advice and development coaching tools/strategies for club volunteers and coaches, assist with Club networking opportunities within the local community- schools, provide learning opportunities during school holiday periods.
- Continue to develop positive working relationships with Dundee University and Macron to make sure the Club players and volunteers have the best training/playing venues and kit possible.
- Working in partnership with Dundee Football Club Charitable Trust and Dundee FC to deliver a new training facility and to widen access to footballing activities for the communities that we operate in.

Our main interest is to support our players, volunteers and members wherever possible, making sure that any training and learning opportunities available can be delivered in a safe and appropriate manner.

Approved by the Executive Committee and signed on behalf by:



Chairperson

# Riverside West End Football Club

## Independent Examiner's Report for the Year Ended 31 July 2024

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I report on the financial statements of the charity for the year ended 31 July 2024, which are set out on pages 7 to 14.

### Respective responsibilities of Executive Committee and Examiner

The charity's Executive Committee are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity Executive Committee consider that the audit requirement of Regulation 10(1) (d) of the 2006 Accounts Regulations does not apply. It is my responsibility to examine the financial statements as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

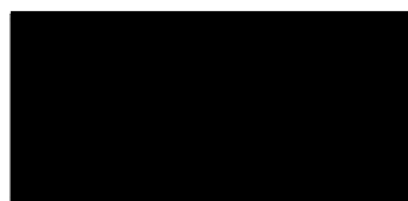
### Basis of Independent Examiner's Statement

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeks explanations from the Executive Committee 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 financial statements.

### Independent Examiner's Statement

In the course of my examination, no matter other than noted above has come to my attention:

1. which give 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,
  - to prepare financial statements 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 financial statements to be reached.



Dundee

10 January 2025

## Riverside West End Football Club

### Statement of receipts and payments for the period ended 31 July 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024
	Note	£	£	£
<b>Receipts</b>				
Donations and grants		120	-	120
Fundraising		850	17,490	18,340
Sponsorship		-	11,700	11,700
Players' fees		330	62,538	62,868
Membership fees		11,243	-	11,243
Pitch income		1,200	-	1,200
Soccer camp		5,028	-	5,028
		-----	-----	-----
<b>Total Receipts</b>		<b>18,771</b>	<b>91,728</b>	<b>110,499</b>
		-----	-----	-----
<b>Payments</b>				
Costs of fundraising	4	-	925	925
Cost of charitable activities	5	20,224	98,573	118,797
		-----	-----	-----
<b>Total payments</b>		<b>20,224</b>	<b>99,498</b>	<b>119,722</b>
		-----	-----	-----
<b>Net expenditure</b>		<b>(1,453)</b>	<b>(7,770)</b>	<b>(9,223)</b>
<b>Transfer (from) / to funds</b>		<b>(1,160)</b>	<b>1,160</b>	<b>-</b>
		-----	-----	-----
<b>(Deficit) for the year</b>		<b>(2,613)</b>	<b>(6,610)</b>	<b>(9,223)</b>
<b>Brought forward</b>		<b>10,501</b>	<b>36,281</b>	<b>46,782</b>
		-----	-----	-----
<b>Carried forward</b>		<b>7,888</b>	<b>29,671</b>	<b>37,559</b>
		=====	=====	=====

## Riverside West End Football Club

### Statement of receipts and payments for the period ended 31 July 2024 (continued)

		Unrestricted Funds	Restricted Funds	Total Funds 2023
	Note	£	£	£
<b>Receipts</b>				
Donations and grants		1,235	3,767	5,002
Fundraising		-	28,349	28,349
Contribution for trips		-	9,578	9,578
Sponsorship		-	8,630	8,630
Bank interest		-	-	-
Players' fees		406	60,181	60,587
Membership fees		10,775	-	10,775
Pitch income		-	-	-
Summer camp		525	-	525
		-----	-----	-----
<b>Total Receipts</b>		12,941	110,505	123,446
		-----	-----	-----
<b>Payments</b>				
Costs of fundraising	4	-	-	-
Cost of charitable activities	5	22,454	110,683	133,137
		-----	-----	-----
<b>Total payments</b>		22,454	110,683	133,137
		-----	-----	-----
<b>Net expenditure</b>		(9,513)	(178)	(9,691)
<b>Transfer (from) / to funds</b>		(2,053)	2,053	-
		-----	-----	-----
<b>(Deficit) / surplus for the year</b>		(11,566)	1,875	(9,691)
<b>Brought forward</b>		22,067	34,406	56,473
		-----	-----	-----
<b>Carried forward</b>		10,501	36,281	46,782
		=====	=====	=====

# Riverside West End Football Club

## Statement of balances as at 31 July 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
<b>Funds reconciliation</b>			
Cash at bank – 31 July 2023	10,501	36,281	46,782
Surplus / (deficit) for year	(1,453)	(7,770)	(9,223)
Transfers	(1,160)	1,160	-
<b>Cash at bank – 31 July 2024</b>	<b>7,888</b>	<b>29,671</b>	<b>37,559</b>
	=====	=====	=====
	Unrestricted Funds £	Restricted Funds £	Total 2023 £
Cash at bank – 31 July 2022	22,067	34,406	56,473
Surplus / (deficit) for year	(9,513)	(178)	(9,691)
Transfers	(2,053)	2,053	-
<b>Cash at bank – 31 July 2023</b>	<b>10,501</b>	<b>36,281</b>	<b>46,782</b>
	=====	=====	=====
		<b>Total 2024 £</b>	<b>Total 2023 £</b>
<b>Bank and cash balances</b>			
Bank account		37,559	46,782
		<b>37,559</b>	<b>46,782</b>
		=====	=====
<b>Other assets</b>			
Stock of merchandise		856	856
Gift Aid		5,867	-
		<b>6,723</b>	<b>856</b>
		=====	=====
<b>Liabilities</b>			
Other liabilities		1,579	4,112
		<b>1,579</b>	<b>4,112</b>
		=====	=====

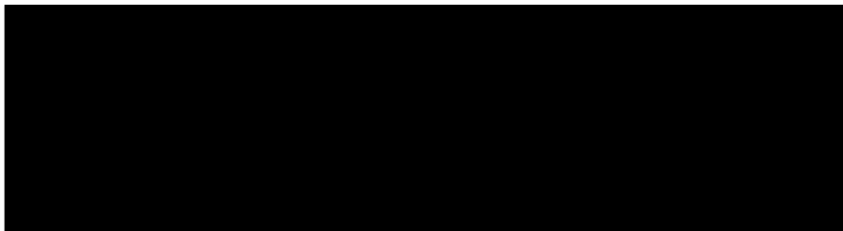
## **Riverside West End Football Club**

### **Statement of balances as at 31 July 2024 (continued)**

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The charity has no other material liabilities, contingent liabilities or obligations. The notes on pages 11 to 14 form an integral part of these financial statements.

Approved by the Executive Committee on 10 January 2025 and signed on their behalf by:



## Riverside West End Football Club

### Notes to the financial statements

#### 1. Basis of Accounting

These financial statements have been prepared on the Receipts & Payment basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

**Stock** – is included at the lower of cost and net realisable value.

#### 2. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the Executive Committee in furtherance of the objects of the charity. The Executive Committee maintain an unrestricted fund for the day-to-day running of the Club.

Restricted funds may only be used for specific purpose. Restrictions arise when specified by the donor or when funds are raised for specific purposes.

Transfer between funds arises when restricted funds are in deficit or with the agreement of the donor. Also occurs when a team ceases during the year and the balance is transferred to central funds in line with the constitution.

#### 3. Related Party Transactions

No remuneration was paid to the Executive Committee or to any connected persons during the year. No expenses were paid to any of the Executive Committee during the year.

During the year, the following transactions with the Executive Committee took place –

Name	Transaction	2024 Amount	2023 Amount	Balance outstanding at 31 July 2024	Balance outstanding at 31 July 2023
	Player fees	£650	£583	£nil	£nil
	Player fees	-	£600	£nil	£nil
	Player fees	£320	£583	£nil	£nil
	Player fees	£825	£883	£nil	£nil
	Player fees	£670	£583	£nil	£nil
	Player fees	£340	£175	£nil	£nil
	Player fees	£260	£238	£nil	£nil
	Player fees	£165	£150	£nil	£nil
	Player fees	£598	-	£nil	£nil
	Player fees	£615	-	£nil	£nil
	Player fees	£320	-	£nil	£nil

#### 4 Costs of fundraising

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Events costs	-	925	925	-
	=====	=====	=====	=====

## Riverside West End Football Club

### Notes to the financial statements (continued)

5	Cost of charitable activities	Unrestricted	Restricted	Total
		Funds	Funds	2024
		£	£	£
	Summer Camp	2,925	-	2,925
	Football Centre	-	3,975	3,975
	Coach Costs	4,553	-	4,553
	Coach Training Courses	3,290	-	3,290
	Trips	-	8,402	8,402
	Training Facilities Hire	42	44,272	44,314
	Equipment	4,999	2,378	7,377
	Strips	-	32,446	32,446
	Match Fees	-	4,716	4,716
	Registrations	-	2,384	2,384
	Subscriptions	430	-	430
	Discretionary Fund	757	-	757
	Bank Charges	2,928	-	2,928
	Donations	100	-	100
	Professional Services	200	-	200
		<u>20,224</u>	<u>98,573</u>	<u>118,797</u>
		=====	=====	=====
		Unrestricted	Restricted	Total
		Funds	Funds	2023
		£	£	£
	Summer Camp	2,294	-	2,294
	Football Centre	-	6,889	6,889
	Coach Costs	4,912	-	4,912
	Coach Training Courses	1,141	-	1,141
	Trips	-	38,535	38,535
	Training Facilities Hire	139	37,941	38,080
	Equipment	10,829	968	11,797
	Strips	-	20,639	20,639
	Match Fees	-	3,916	3,916
	Registrations	-	1,795	1,795
	Subscriptions	170	-	170
	Bank Charges	2,969	-	2,969
		<u>22,454</u>	<u>110,683</u>	<u>133,137</u>
		=====	=====	=====

## Riverside West End Football Club

### Notes to the financial statements (continued)

		Balance at 31 July 2023 £	Income £	Expenditure £	Deficit in year before transfers £	Transfers £	Balance at 31 July 2024 £
<b>6</b>	<b>Unrestricted funds</b>	10,501	18,771	(20,224)	(1,453)	(1,160)	7,888
	<b>Restricted funds</b>						
	2006	-	220	(140)	80	(80)	-
	2007	1,741	6,663	(7,785)	(1,122)	-	619
	2008	103	6,117	(6,226)	(109)	6	-
	2009 Blues	1,683	6,523	(9,309)	(2,786)	2,832	1,729
	2009 Reds	3,701	-	-	-	(3,701)	-
	2010	3,925	4,088	(5,113)	(1,025)	-	2,900
	2011 Blues	820	6,809	(6,999)	(190)	-	630
	2011 Reds	927	5,853	(7,393)	(1,540)	725	112
	2012 Blues	8,723	4,800	(9,435)	(4,635)	(660)	3,428
	2012 Reds	1,637	5,007	(6,502)	(1,495)	935	1,077
	2013	4,333	5,495	(3,005)	2,490	-	6,823
	2014	2,275	5,588	(5,263)	325	-	2,600
	2015	3,067	7,915	(8,156)	(241)	-	2,826
	2016	1,569	12,693	(9,192)	3,501	-	5,070
	2017	714	7,545	(6,488)	1,057	-	1,771
	2018	-	3,572	(3,486)	86	-	86
	Girls	1,063	2,840	(5,006)	(2,166)	1,103	-
		36,281	91,728	(99,498)	(7,770)	1,160	29,671
	<b>Total funds</b>	46,782	110,499	(119,722)	(9,223)	-	37,559
		=====	=====	=====	=====	=====	=====

#### Purpose of Restricted Funds

Each team has their own fund balance to use at their discretion for team purposes with negative balances resolved post year end.

## Riverside West End Football Club

### Notes to the financial statements (continued)

	Balance at 31 July 2022 £	Income £	Expenditure £	Deficit in year before transfers £	Transfers £	Balance at 31 July 2023 £
<b>6 Unrestricted funds</b>	22,067	12,941	(22,454)	<b>(9,513)</b>	(2,053)	<b>10,501</b>
<b>Restricted funds</b>						
2003	(24)	-	-	-	24	-
2004	271	-	-	-	(271)	-
2005	300	2,020	(3,320)	<b>(1,300)</b>	1,000	-
2006	706	2,980	(3,986)	<b>(1,006)</b>	300	-
2007	3,022	4,692	(6,573)	<b>(1,881)</b>	600	<b>1,741</b>
2008	2,727	4,300	(6,324)	<b>(2,024)</b>	(600)	<b>103</b>
2009 Blues	1,324	6,065	(5,706)	<b>359</b>	-	<b>1,683</b>
2009 Reds	1,156	6,857	(4,312)	<b>2,545</b>	-	<b>3,701</b>
2010	5,111	3,620	(4,806)	<b>(1,186)</b>	-	<b>3,925</b>
2011 Blues	1,944	19,434	(20,558)	<b>(1,124)</b>	-	<b>820</b>
2011 Reds	2,704	19,009	(20,786)	<b>(1,777)</b>	-	<b>927</b>
2012 Blues	4,242	8,235	(3,754)	<b>4,481</b>	-	<b>8,723</b>
2012 Reds	-	1,720	(83)	<b>1,637</b>	-	<b>1,637</b>
2013	3,690	5,454	(4,811)	<b>643</b>	-	<b>4,333</b>
2014	2,525	7,263	(7,513)	<b>(250)</b>	-	<b>2,275</b>
2015	1,460	6,984	(5,377)	<b>1,607</b>	-	<b>3,067</b>
2016	1,476	5,952	(5,859)	<b>93</b>	-	<b>1,569</b>
2017	519	4,117	(4,223)	<b>(106)</b>	301	<b>714</b>
Amateurs	(699)	-	-	-	699	-
Girls	1,952	1,803	(2,692)	<b>(889)</b>	-	<b>1,063</b>
	<b>34,406</b>	<b>110,505</b>	<b>(110,683)</b>	<b>(178)</b>	<b>2,053</b>	<b>36,281</b>
<b>Total funds</b>	<b>56,473</b>	<b>123,446</b>	<b>(133,137)</b>	<b>(9,691)</b>	<b>-</b>	<b>46,782</b>
	=====	=====	=====	=====	=====	=====

#### Purpose of Restricted Funds

Each team has their own fund balance to use at their discretion for team purposes with negative balances resolved post year end.