

Dundee Football Club Community Trust

Scotland · Charity number SC047946

Details

Known as	DFC in the Community Trust
Status	Active
Legal form	SCIO (Scottish Charitable Incorporated Organisation)
Registered	2017-11-22
Register	View on the OSCR register

Contact

Address	DFCCT Community Offices Dens Park Stadium Dundee DD3 7JY
Website	www.dfccommunitytrust.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', '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: The organisation is set up for the advancement of public participation in sport by providing the opportunity for public to train and play football. They do so by organising recreational activities for people in Dundee and by providing funding and opportunities for the delivery of educational initiatives.

Beneficiaries: 'Children or young people', 'Older People', 'People with disabilities or health problems', 'No specific group, or for the benefit of the community'

Objectives: 4 The organisation's purposes are: 4.1 The advancement of public participation in sport by providing the opportunity for adults & the youth within the City of Dundee and surrounding area to train and play football. 4.2 To organise recreational activities for people in Dundee and the surrounding area with the object of improving the health, fitness and wellbeing of people of all ages and genders through public participation in physical exercise. 4.3 The advancement of education by providing funding and opportunities for the delivery of educational initiatives. 4.4 To improve the social inclusion of people in the community.

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£113,637	£104,944	-	4
2024-12-31	£287,346	£276,382	-	7
2023-12-31	£101,893	£190,451	-	18
2022-12-31	£129,515	£151,880	-	11
2021-12-31	£108,008	£85,823	-	14

Accounts

Charity registration number SC047946 (Scotland)

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

LEGAL AND ADMINISTRATIVE IN

Trustees

Secretary

Treasurer

Charity number (Scotland)

Principal address

Community Offices
Dens Park Stadium
Sandeman Street
Dundee
DD3 7JY

Independent examiner

Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

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DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Trust's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The aims and objectives of DFC Community Trust are to promote the advancement of public participation in sport by providing the opportunity for adults and youth within the City of Dundee and surrounding area to train and play football.

To organise recreational activities for people in Dundee and the surrounding area with the object of improving the health, fitness and wellbeing of people of all ages and genders through public participation in physical exercise.

The advancement of education by providing funding and opportunities for the delivery of educational initiatives.

To improve the social inclusion of people of the community.

We aim to achieve our objectives by improving lives across Dundee using football and sport to enhance physical health, mental wellbeing, social connection, and community inclusion. Over the reporting period, the Trust seek to increase participation by around 20%, ensuring programs remain accessible, inclusive, and low cost, while expanding provision for older adults and individuals with long term health conditions. The Trust will continue to deliver positive, measurable health and wellbeing outcomes through regular weekly activities and specialist programs such as Walking Football, Prostate FFIT, and men's mental health groups. A key priority is to support underrepresented groups by increasing opportunities for women and girls, strengthening mental health provision for men, and ensuring activities reflect local needs. The Trust also aims to assist families facing disadvantage by providing at least 50 free or subsidised opportunities, including holiday camps, match-day ticket initiatives, and community events, delivered in partnership with local agencies to ensure support reaches those who need it most. Across all work, the Trust is committed to fostering confidence, connection, and resilience by offering welcoming, inclusive environments and using football as a tool to bring people together and strengthen community cohesion.

Achievements and performance

Significant activities and achievements against objectives

The results for the year are set out in the attached financial statements. The Trust has worked towards its objectives during the year.

2025 has been a transformative year for the Trust, one defined by renewed financial stability, strengthened governance, and meaningful expansion across all areas of community delivery and with exceptional growth across our health, wellbeing, education and football initiatives.

Our work has continued to support people of all ages and backgrounds, and we are proud to share the progress and achievements made over the past 12 months.

Our achievements and programmes for last year include :-

Appointment of a part-time Health & Wellbeing Co-ordinator, strengthening our capacity to deliver and expand community programmes.

Football Fans in Training (FFIT):

Secured funding to support over 200 participants across male and female cohorts from hard-to-reach communities, delivered in partnership with the SFA.

Prostate Fitness Group:

Successfully delivered in partnership with NHS Scotland, supporting men affected by prostate conditions.

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

Parkinson's Football Group:

Launched in partnership with NHS Scotland, Parkinson's UK, Walking Football Scotland and hosted at The Change Centre, Dundee.

Changing Room Programme:

Delivered three cohorts in partnership with SAMH, Movember and the SPFL Trust, supporting more than 50 Dundee FC fans with mental health support and walking football.

Menopause Support Group:

Delivered with the SFA, offering guidance on health, wellbeing, nutrition and exercise for women.

Recreational Walking Football Group:

Established to provide ongoing support for graduates of FFIT, Prostate FIT and Changing Rooms, ensuring long-term engagement and community connection.

Pay-As-You-Go Fitness Class:

Created to offer continued wellbeing support for participants across multiple programmes reinforcing long-term participation.

Youth Engagement and Football Pathways

Our commitment to supporting young people has continued to flourish:

Delivered nine weeks of football camps for children aged 5–13, supported by Scottish Gas, the SFA, local schools, NHS, Active Schools and Dundee Bairns. This collaborative approach has been a standout example of multi-agency partnership working.

Expanded the Junior Dees programme, offering matchday mascot experiences, monthly giveaways, personalised birthday messages, seasonal events, discounted camps and more.

Recognition and Partnerships

2025 also brought significant recognition and new relationships:

To support the Trust's evolving priorities, eight new trustees joined the Board this year, each bringing specialist skills, diverse experience and fresh energy. Their expertise has been fundamental in shaping our three new strategic pillars:

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

- Community Connections
- Education
- Football for All

To ensure we remain focused and accountable, we created a series of dedicated sub-groups covering Education, Facilities, People & Governance, Football, Finance & Funding and Community Engagement with each chaired by an appointed trustee. This structure has significantly enhanced our strategic oversight and operational strength.

The Trustees continue to maintain and improve governance.

The system we implemented in 2024 to ensure all restricted funds are monitored through monthly reporting continues to work well. We are also continue to monitor all funding applications to ensure compliance and deliverability.

We continue with our reserve policy with the aim to have a minimum of 6 months running costs retained as unrestricted funds.

We maintain and continue to improve our policy and procedures in relation to new Trustees which includes an induction programme covering the responsibilities of a Trustee and also the aims and objects of the Trust.

The Trustees recognise the importance of ensuring the diversity of the Trustees and to ensuring good governance.

The closing balance on unrestricted reserves is £34,005 (2024 - £36,269) which the Trust will continue to build on in the forthcoming year. At the year-end there were restricted reserves of £16,127 (2024 - £5,170). The trust aims to maintain a level of cash reserves sufficient to cover 6 months of running costs. The trust has unrestricted reserves which do not currently meet this reserves policy.

The trustees are grateful for the work of all of our staff.

Plans for future periods

As we close an exceptional year of progress, partnerships and community impact, we are excited about what lies ahead in 2026. The year has already begun with positive momentum, and several developments highlight the continued growth of the Trust:

Our part-time Health & Wellbeing Co-ordinator will transition to a full-time role, strengthening our capacity to deliver even more support across the city.

We have established new partnerships with three primary schools in Dundee, beginning in February, expanding our reach into education and early intervention.

Further groups are planned within St John's High School, supporting young people through health, wellbeing and football-focused initiatives.

A new Prostate FFIT cohort is scheduled to commence in June 2026, continuing our commitment to improving men's health in partnership with NHS Scotland.

We are actively preparing to host our Annual Dinner once again, alongside a programme of other fundraising events designed to support and grow our work.

Girls' recreational football classes are set to launch early in the year, strengthening our Football for All commitment.

Our Tiny Dees programme will relaunch in 2026, offering engaging activity for children aged 0-4 and building the foundations for lifelong connection with the club and community.

These developments signal an exciting period of growth and renewed ambition. The Trust enters 2026 with strong foundations, a passionate and expanding team, and a deep commitment to serving our community. We look forward to building on the successes of 2025 and continuing to deliver meaningful impact for people across Dundee in the year ahead.

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

ed by

New trustees are recruited on an ad hoc basis, as and when required. There is a formal induction and subsequent training procedures in place.

The Trustees' report was approved by the Board of Trustees.

Trustee

4 March 2026

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

I report on the financial statements of the Trust for the year ended 31 December 2025, which are set out on pages 6 to 18.

Respective responsibilities of Trustees and examiner

The Trust's Trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investments (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity's Trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 Charities Accounts (Scotland) Regulations 2006. 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 seeking explanations from the 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 financial statements.

Independent examiner's statement

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



Independent Examiner

Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

Dated: 4 March 2026

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	2	25,988	44,410	70,398	230,904
Charitable activities	3	36,940	-	36,940	55,402
Other trading activities	4	6,299	-	6,299	1,040
Total income		<u>69,227</u>	<u>44,410</u>	<u>113,637</u>	<u>287,346</u>
Expenditure on:					
Raising funds	5	2,350	-	2,350	16,800
Charitable activities	6	69,141	33,453	102,594	195,896
Other material expenditure	10	-	-	-	63,686
Total expenditure		<u>71,491</u>	<u>33,453</u>	<u>104,944</u>	<u>276,382</u>
Net income/(expenditure)		<u>(2,264)</u>	<u>10,957</u>	<u>8,693</u>	<u>10,964</u>
Net movement in funds		<u>(2,264)</u>	<u>10,957</u>	<u>8,693</u>	<u>10,964</u>
Reconciliation of funds:					
Fund balances at 1 January 2025		<u>36,269</u>	<u>5,170</u>	<u>41,439</u>	<u>30,475</u>
Fund balances at 31 December 2025		<u>34,005</u>	<u>16,127</u>	<u>50,132</u>	<u>41,439</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	2	200,952	29,952	230,904
Charitable activities	3	55,402	-	55,402
Other trading activities	4	-	1,040	1,040
Total income		256,354	30,992	287,346
Expenditure on:				
Raising funds	5	16,800	-	16,800
Charitable activities	6	136,595	59,301	195,896
Other material expenditure	10	63,686	-	63,686
Total expenditure		217,081	59,301	276,382
Net income/(expenditure)		39,273	(28,309)	10,964
Transfers between funds		2,524	(2,524)	-
Net movement in funds		41,797	(30,833)	10,964
Reconciliation of funds:				
Fund balances at 1 January 2024		(5,528)	36,003	30,475
Fund balances at 31 December 2024		36,269	5,170	41,439

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

BALANCE SHEET

AS AT 31 DECEMBER 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	12	10,500		3,680	
Cash at bank and in hand		49,099		51,575	
		<u>59,599</u>		<u>55,255</u>	
Creditors: amounts falling due within one year	13	(9,467)		(13,816)	
Net current assets			<u>50,132</u>		<u>41,439</u>
The funds of the Trust					
Restricted income funds	14		16,127		5,170
Unrestricted funds	15		34,005		36,269
			<u>50,132</u>		<u>41,439</u>

The financial statements were approved by the Trustees on 4 March 2026


Trustee

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

Charity information

Dundee Football Club in the Community Trust SCIO is a Charity registered in Scotland. The principal address is DFCT Community Offices, Dens Park Stadium, Dundee, DD3 7JY.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Trust's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The Trust is a Public Benefit Entity as defined by FRS 102.

The Trust has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies

(Continued)

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The Trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Trust's balance sheet when the Trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	16,713	-	16,713	17,588	-	17,588
Grants	9,275	44,410	53,685	183,364	29,952	213,316
	<u>25,988</u>	<u>44,410</u>	<u>70,398</u>	<u>200,952</u>	<u>29,952</u>	<u>230,904</u>
Grants						
Keyes Charitable Trust	-	-	-	150,000	-	150,000
Dundee City Council	6,745	-	6,745	19,307	-	19,307
Scottish Football Association	-	10,000	10,000	-	4,300	4,300
Big Lottery	-	-	-	-	9,740	9,740
Dundee Partnership	-	-	-	-	4,062	4,062
WM Sword Charitable Trust	-	-	-	4,000	-	4,000
SPFL	-	14,900	14,900	-	11,850	11,850
Michelin Development	-	2,500	2,500	-	-	-
NHS Tayside Charitable Foundation	1,730	10,000	11,730	-	-	-
Other	800	7,010	7,810	10,057	-	10,057
	<u>9,275</u>	<u>44,410</u>	<u>53,685</u>	<u>183,364</u>	<u>29,952</u>	<u>213,316</u>

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Charitable activities		
Football camps and sessions	<u>36,940</u>	<u>55,402</u>

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

4 Income from other trading activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising events	6,299	-	6,299	-	1,040	1,040

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Fundraising agents	2,350	16,800

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	63,052	83,426
Sundries	4,977	5,455
Telephone	346	400
Pitch Hire	13,525	10,780
Misc Project costs	3,351	39,953
Just giving	216	216
Accountancy	3,503	4,967
PPS	41	415
Computer costs	2,196	830
Tracksuits, kits and sports equipment	5,372	11,013
Payroll	1,530	816
Advertising	107	-
Travelling	383	1,911
Memberships	395	455
Rent	3,600	3,600
Other charitable expenditure	-	31,659
	102,594	195,896
Analysis by fund		
Unrestricted funds	69,141	136,595
Restricted funds	33,453	59,301
	102,594	195,896

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

7 Support and Governance Costs

Governance costs includes payments to the independent examiner of £3,503 (2024- £4,967).

8 Trustees

During the year, Tracy Sutherland was reimbursed postage and miscellaneous expenses of £303 (2024 - £NIL).

No other Trustees received any remuneration or benefits from the Trust during the year (2024 - £NIL).

9 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
	6	9
	=====	=====
Employment costs	2025	2024
	£	£
Wages and salaries	61,942	80,540
Social security costs	-	1,654
Other pension costs	1,110	1,232
	=====	=====
	63,052	83,426
	=====	=====

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	40,131	41,161
	=====	=====

10 Other material expenditure

Material other expenditure represents costs incurred in 2024, by the Trust relating to the proposed training centre at Riverside. Due to the uncertainty regarding the completion of this project, the trustees have taken the decision to write off the costs incurred against reserves.

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

12 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	2,280	2,130
Prepayments and accrued income	8,220	1,550
	<u>10,500</u>	<u>3,680</u>

13 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	737	-
Trade creditors	2,577	8,616
Accruals and deferred income	6,153	5,200
	<u>9,467</u>	<u>13,816</u>

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
Big Lottery - Football memories	1,336	-	(1,069)	-	267
Dundee Partnership	3,834	-	(3,834)	-	-
SPFL - FFIT	-	13,700	(13,700)	-	-
SPFL - Festive Friends	-	1,200	(813)	-	387
Scottish FA	-	10,000	(10,000)	-	-
Barclays Community Sport Fund	-	1,000	(1,000)	-	-
Michelin Development	-	2,500	-	-	2,500
Downfield Junior FC	-	2,000	-	-	2,000
Parkinsons Programme	-	2,000	(560)	-	1,440
NHS Tayside Charitable Foundation	-	10,000	(1,667)	-	8,333
Tesco Stronger Starts	-	500	(500)	-	-
George Martin Builders	-	310	(310)	-	-
Dundee City Council I Can Lead	-	1,200	-	-	1,200
	5,170	44,410	(33,453)	-	16,127

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14	Restricted funds	(Continued)				
		At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
		£	£	£	£	£
	Previous year:					
	NHS - Come Dine with Dee	36,003	-	(33,479)	(2,524)	-
	Big Lottery - Football memories	-	9,740	(8,404)	-	1,336
	Dundee Partnership	-	4,062	(228)	-	3,834
	SPFL - FFIT	-	10,300	(10,300)	-	-
	SPFL - Festive Friends	-	1,550	(1,550)	-	-
	Scottish FA	-	4,300	(4,300)	-	-
	Girls Football fundraiser	-	1,040	(1,040)	-	-
		36,003	30,992	(59,301)	(2,524)	5,170

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

14	Restricted funds	(Continued)
	Purpose of Funds:	
NHS - Come Dine with Dee	Funding to support family cooking projects.	
Big Lottery	Funding to support the "Football Memories" programme helping those living with Dementia and Alzheimer's.	
Dundee Partnership	Funding to purchase resources to provide regular weekly football drop-in sessions for young people at St Johns.	
SPFL - FFIT	Funding to support football fans in training programmes.	
SPFL - Festive Friends	Funding to provide Christmas Lunches to isolated members of the community.	
Scottish FA	Funding to support various programmes run by the trust.	
Girls football fundraiser	Funds collected towards Girls pathway football.	
Michelin Development	Funding for ASN support group.	
Downfield Junior FC	Funding for Kirkton football drop in.	
Parkinsons Programme	Funding to support the Parkinsons Programme from Walking Football Scotland & Kilmac Limited.	
NHS Tayside Charitable Foundation	Funding to support the Prostate Support Group.	
Scottish FA	Funding to support various programmes run by the trust.	
Tesco Stronger Starts	Funding for Lunchtime and After- school sessions.	
George Martin Builders	Donation for the purchase of strips.	
Barclays Community Sport Fund	Funds collected towards Girls pathway football programme.	
Dundee City Council - I Can Lead	Funding to support the "I Can Lead" coaching programme.	

DUNDEE FOOTBALL CLUB COMMUNITY TRUST (SCIO)

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

15 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used.

	At 1 January 2025	Incoming resources	Resources expended	Transfers	At 31 December 2025
	£	£	£	£	£
General funds	36,269	69,227	(71,491)	-	34,005
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous year:	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
General funds	(5,528)	256,354	(217,081)	2,524	36,269
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

During the year £NIL (2024 - £150,000) was received as an unrestricted grant from Keyes Charitable Trust. It was noted that Tim Keyes is a Trustee of Keyes Charitable Trust as well as the Chairman of Dundee Football Club Limited.

During the year £NIL (2024 - £39,000) was donated to The Dundee Academy CIC for services provided which contributed towards the aim of the Trust.

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