

Ice Dundee (Community) SCIO

**Trustees' annual report and financial statements for
for the period ended 30 June 2025**

Scottish Charity Number SC048408

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Charity information

Trustees Mr David Thomson
Dr Pauline Marja Thomson
Mr Simon Briggs
Mrs Debra Briggs

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Bankers Cashfac
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Co-operative bank
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Independent examiner David Taylor CA
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DD1 4QB

Charity number SC048408

Report of the Trustees

The Trustees of Ice Dundee (Community) SCIO present their report and financial statements for the period ended 30 June 2025.

These financial statements cover a period of 12 months, commencing at 1 July 2024 and ending 30 June 2025. Subsequent period-ends will be on the same day and month in future financial years. The reporting date was selected at the Trustee's request. Comparative amounts presented in the financial statements for the previous 15-month period will not be entirely comparable.

Structure, governance and management

Constitution

Ice Dundee (Community) SCIO was incorporated as a Scottish Charitable Incorporated Organisation (SCIO) on 24 May 2018 and is governed by its constitution.

Objectives and activities

The organisation's purposes are the advancement of participation in sport of ice skating in the Dundee area.

Trustee appointment and training

The board must have a minimum of three Trustees and a maximum of nine Trustees. New Trustees can be appointed by the board by way of a resolution passed by majority vote at a board meeting. Trustees shall hold office until and shall retire from the office at conclusion of the third AGM appointment or re-appointment as the case may be.

Trustee induction and training prior to new Trustees being approached includes awareness of a Trustees' responsibilities, the governing document, administrative procedures, and the history and philosophical approach of the Trust. A new Trustee receives copies of the previous year's financial statements, minutes of the Trustees meeting and a copy of the OSCR guidance – "Guidance and Good Practice for Charity Trustees", if appropriate.

The Trustees at the date of this report are as given on page 1.

Achievements and performance

Ice Dundee Community's key role is to support the delivery of ice skating activities to the community and in doing so to improve the wellbeing and health of the community.

The key activity this year has been to continue the primary school programme in Dundee and extend it to the surrounding areas. The secondary school teenage girl programme also continued and we extended this to boys as well. We have strengthened and extended our work with Kingspark school in Dundee as well as working with ESA classes from Harris Academy.

Primary school sessions were taking place every Monday and Tuesday from 10am-12noon. We offer the programme in 4 week blocks to the schools.

The rink has agreed to offer 1 free Skate Dundee session to every kid that has taken part in our school programme.

Since the programmes launch back in 2021 we have put over 8,500 primary school kids and 1,300 teenage girls and boys through the programme. We have worked together with 33 of the 33 Dundee public primary schools, 15 Angus schools and 4 Perth schools as well as 8 Dundee High Schools. We have also worked together with Kingspark school in Dundee.

In the school year 2024-2025 we have worked together with 27 primary schools from Dundee, Angus and Perth and put over 2,500 kids through the programme.

Report of the Trustees (continued)

Achievements and performance (continued)

The teenage girls programme is now also taking place on a Monday and Tuesday and we have also extended this to teenage boys. We have put about 200 through the programme this school year.

Financial review and reserves policy

The results for the period are set out in the attached financial statements. Unrestricted reserves currently stand at £64,062 (2024: £3,772) which is more than the target per the reserves policy, which is 3 months of unrestricted spend which equates to £12,643 (2024: £24,768) approximately.

Related party transactions

During the period, the charity received donations from The Northwood Charitable Trust of £110,000 (2024: £50,000). This Trust includes Trustees who are family members related to the charity, Ice Dundee (Community) SCIO.

Ice Dundee Limited is a company which has the same directors as the Trustees of Ice Dundee (Community) SCIO.

During the period, Ice Dundee Limited paid for expenditure of £20,900 (2024: £54,314) on behalf of Ice Dundee (Community) SCIO, and £16,668 (2024: £60,338) was repaid during the period. At the period-end the balance owed from Ice Dundee Limited was £9,591 (2024: £13,823).

During the period, Ice Dundee Limited paid for independent examiner fees on behalf of Ice Dundee (Community) totalling £nil (2024: £972).

Secretarial fees of £316 (2024: £300) were paid to WM Thomson & Sons in the year. This entity has directors who are related to the Trustees of Ice Dundee (Community) SCIO.

Risk management

The Trustees consider the main risks for the SCIO are financial risks and working with children. The Trustees prepare and review 6 monthly management accounts to manage any financial risk. The Trustees work closely with local councils and active schools to ensure that any risk regarding working with children is correctly managed.

Key management personnel

The Trustees consider the board of Trustees and the business and community manager to be the key management of the charity, in charge of the Trustees and controlling the charity and running and operating the charity on a day-to-day basis. All Trustees give their time freely and no Trustee remuneration or expenses were paid in the period.

Trustees are required to disclose all relevant interests and in accordance with the charity's policy withdraw from decisions where a conflict of interest arises.

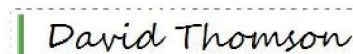
Report of the Trustees (continued)

Future strategy

The key activity for our future strategy is to source more ice time, funding and to get more kids involved in skating after the 4-week programme has ended. We want to work with as many Dundee, Angus and Perth schools as possible.

The trust is predominantly a grant giving charity and has no material ongoing commitments. The Trustees are mindful of the increased needs of the beneficiaries and will manage the Trust's affairs to ensure the Trust's charitable objectives in the medium to long term can be met.

Approved by the Trustees on 24 March 2026 and signed on their behalf by:


David Thomson – 2026-03-24, 11:10:01 UTC

David Thomson
Trustee

Independent examiner's report to the Trustees

I report on the financial statements of the charity for the period ended 30 June 2025 which are set out on pages 7 to 8.

This report is made to the Trustees, as a body, in accordance with the terms of my engagement. My work has been undertaken to enable me to report my opinion as set out below and for no other purpose. To the fullest extent permitted by law I do not accept or assume responsibility to anyone other than the Trustees, as a body, for my work or for this report.

Respective responsibilities of the 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 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 accounts 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 (as amended). 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 trustees concerning any such matters. The procedures 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.

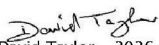
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that in 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 with 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.


David Taylor - 2026-03-24, 11:16:12 UTC

David Taylor CA
Partner
For and on behalf of Henderson Loggie LLP
Chartered Accountants
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

..... 24 March 2026

Ice Dundee (Community) SCIO

Receipts and payments account for the period ended 30 June 2025

	12 months to 30 June 2025 £	15 months to 30 June 2024 £
Receipts		
Donations received	110,050	57,500
Bank interest	811	569
Postcode Lottery funding	-	25,004
	<hr/>	<hr/>
	110,861	83,073
	<hr/>	<hr/>
Payments		
<i>Payments for charitable activities:</i>		
Donations	18,337	62,258
Salaries and associated costs	30,893	36,513
Bank charges	5	-
Secretaries' fee	316	300
Accountancy fees	1,020	-
	<hr/>	<hr/>
Total payments	50,571	99,071
	<hr/>	<hr/>
Surplus/(deficit) for the period	60,290	(15,998)
	=====	=====

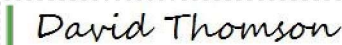
All the above activities are unrestricted in nature.

Ice Dundee (Community) SCIO

Statement of balances as at 30 June 2025

	30 June 2025 £	30 June 2024 £
Bank and cash in hand		
Opening balances	3,772	19,770
Surplus/(deficit) for the period	60,290	(15,998)
Closing balances	64,062	3,772
Funds		
Unrestricted funds	64,062 =====	3,772 =====
Assets		
Amounts owed from Ice Dundee Limited	9,591 =====	13,823 =====
Liabilities		
NEST pension due	144	-
Independent examiners fee including VAT	1,120	1,020
PAYE/NI due to HMRC	862	371
Coaches conference	330	-
Dundee Ice Skating Club Christmas Show	1,847	1,000
	4,303 =====	2,391 =====

Approved by the Trustees on 24 March 2026 and signed on their behalf by:


David Thomson – 2026-03-24, 11:10:01 UTC

David Thomson
Trustee



Henderson Loggie Secure Messaging

E-SIGNATURE CERTIFICATE

Certificate Summary

ENVELOPE SUBJECT: 2025 Ice Dundee accounts for signing
DOCUMENT: IDC 2025 accounts for signing.pdf
DOCUMENT ORIGINATOR: Lynne Scrimgeour (lynne.scrimgeour@hlca.co.uk)

CERTIFICATE STATUS: **Completed**
DELIVERED: **Mar 24, 2026 9:25 AM UTC**
DOCUMENT PAGES: **9** CERTIFICATE PAGES: **1** TOTAL ENVELOPE PAGES: **10**

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COMPLETED SIGNATORIES: **2 / 2**
COMPLETED IN PLACE SIGNATURES: **3 / 3**
COMPLETED IN PLACE INITIALS: **0 / 0**
CARBON COPY RECIPIENTS: **0**

Signatures

Timeline

E-SIGNED BY: David Thomson (dhethomson@dcthomson.co.uk)
SECURITY LEVEL: **Secure Email (Authenticated)**
E-SIGNATURE ID: 32dc8d71-500a-429e-9d22-700a5232c42f

SENT: **Mar 24, 2026 9:25 AM UTC**
VIEWED: **Mar 24, 2026 11:08 AM UTC**
SIGNED: **Mar 24, 2026 11:10 AM UTC**
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David Thomson

I AGREE TO THE CONTENTS OF ALL PAGES ABOVE WITH AN ELECTRONIC SIGNATURE

PRINT NAME: David Thomson EMAIL: dhethomson@dcthomson.co.uk

E-SIGNED BY: David Taylor (david.taylor@hlca.co.uk)
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E-SIGNATURE ID: 5dd3b1cd-a827-4dd8-a7c9-7367b7347df2

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VIEWED: **Mar 24, 2026 11:15 AM UTC**
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David Taylor

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