

**Report of the Trustees and
Financial Statements for the Year Ended 30 June 2025
for
Dunbartonshire Disability Sports Club**

Brett Nicholls Associates
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G20 6NB

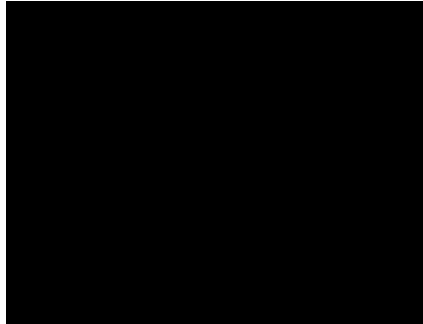
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for the Year Ended 30 June 2025**

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Dunbartonshire Disability Sports Club

**Reference and Administrative Details
for the Year Ended 30 June 2025**

TRUSTEES



PRINCIPAL ADDRESS

Flat 12
1010 Great Western Road
Glasgow
G12 0NR

REGISTERED CHARITY NUMBER

SC052562

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 2025

The trustees present their report with the financial statements of the charity for the year ended 30 June 2025. 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

Activities

During the 2024 - 2025 The Dunbartonshire Disability Sports Club SCIO (DDSC) provided multi sports session at St Peter the Apostle High School, Clydebank on Saturdays from 10am-12pm, Social swimming sessions and Swimming coaching sessions at the Clydebank Leisure Centre on Sundays from 3.30-4.30pm, dance classes at Concord Community Centre, Dumbarton on Tuesdays 5-6pm and football training sessions at Gavinburn Primary School on Fridays 5-6pm for children and young people age 5+.

The Club has also run various events throughout the year highlighting Easter & Halloween. We have also staged our two annual parties - one at the end of the summer session and one for Christmas.

ACHIEVEMENTS AND PERFORMANCE

During the reporting period of 2024 - 2025, the Dunbartonshire Disability Sports Club SCIO has seen its weekly activities continue to grow in numbers and reputation for providing good quality services in a safe, nurturing environment providing children with a range of activities from swimming specific sessions to multi sports sessions.

This reputation has seen the club numbers grow and we now attract in the region of 30 to 35 children per week attending our weekly sessions. The DDSC SCIO has been working with local Active Schools team to deliver After Schools programme in local special needs units and schools.

FINANCIAL REVIEW

Results

The charity incurred an overall net deficit of £4,339 for the year ended 30 June 2025 (2024: £5,309). This comprised a surplus on unrestricted funds of £3,727 and a deficit on restricted funds of £8,066.

At 30 June 2025, the reserves totalled £45,619 (2024: £49,958), which comprises unrestricted free reserves of £25,206 (2024: £21,479) and restricted funds of £20,413 (2024: £28,479).

Principal funding sources

The DDSC SCIO's BBC Children in Need funding package ended in April 2025. The board of trustees would like to thank the whole BBC Children In Need team in Scotland for their support over the past five years. The funding has provided vital financial resources to run the club's weekly physical activity sessions.

The club also saw the ending of the West Dunbartonshire Legacy funding to run after school programme for local special needs school and units.

To continue to run the activities for the local disability community the board managed to secure another three years worth (2025 - 2028) of funding from BBC Children In Need to cover the club's weekly activities. The DDSC SCIO also managed to secure a funding from ShareCare Scotland to organise a residential Disability Sports Camp in the Scottish National Sports Centre in September 2025.

Dunbartonshire Disability Sports Club

Report of the Trustees for the Year Ended 30 June 2025

FINANCIAL REVIEW

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 2025, ordinary expenditure for 3 months amounts to £7,422. At 30 June 2025, unrestricted general reserves stood at £25,206, 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.

FUTURE PLANS

The club's future plans for 2025 - 2026 is to increase the number of people accessing its activities.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is a Scottish Charitable Incorporated Organisation (SCIO) and was registered with the Office of the Scottish Charity Regulator (OSCR) on the 24th May 2023. The SCIO was previously an unincorporated charity. It is governed by its constitution.

Recruitment and appointment of new trustees

The management committee, which normally meets four times annually, are the charity's trustees.

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 three and a maximum of eight trustees.

Four new trustees from the local community were elected to the board during the AGM 2024.

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 £11,842 in the year (2024: £7,604).

26/11/2025

Approved by order of the board of trustees on.....and signed on its behalf by:



- Trustee

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

I report on the accounts for the year ended 30 June 2025 set out on pages five to thirteen.

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.



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

Date: 27/11/2025

Dunbartonshire Disability Sports Club

Statement of Financial Activities for the Year Ended 30 June 2025

		Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	2	2,600	18,118	20,718	39,623
Charitable activities	4				
Local sporting and community activities		3,965	-	3,965	3,300
Other trading activities	3	<u>664</u>	<u>-</u>	<u>664</u>	<u>-</u>
Total		<u>7,229</u>	<u>18,118</u>	<u>25,347</u>	<u>42,923</u>
EXPENDITURE ON					
Charitable activities	5				
Local sporting and community activities		<u>3,502</u>	<u>26,184</u>	<u>29,686</u>	<u>48,232</u>
NET INCOME/(EXPENDITURE)		<u>3,727</u>	<u>(8,066)</u>	<u>(4,339)</u>	<u>(5,309)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>21,479</u>	<u>28,479</u>	<u>49,958</u>	<u>55,267</u>
TOTAL FUNDS CARRIED FORWARD		<u>25,206</u>	<u>20,413</u>	<u>45,619</u>	<u>49,958</u>

CONTINUING OPERATIONS

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

All income and expenditure derive from continuing activities in both years.

Comparative figures for the previous year by fund type are shown in note 9.

Dunbartonshire Disability Sports Club

Balance Sheet
30 June 2025

	Notes	2025 £	2024 £
CURRENT ASSETS			
Debtors	11	4,527	-
Cash at bank		41,872	50,618
		<u>46,399</u>	<u>50,618</u>
CREDITORS			
Amounts falling due within one year	12	(780)	(660)
		<u>45,619</u>	<u>49,958</u>
NET CURRENT ASSETS			
		<u>45,619</u>	<u>49,958</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>45,619</u>	<u>49,958</u>
NET ASSETS			
		<u>45,619</u>	<u>49,958</u>
FUNDS	14		
Unrestricted funds		25,206	21,479
Restricted funds		20,413	28,479
		<u>45,619</u>	<u>49,958</u>
TOTAL FUNDS			
		<u>45,619</u>	<u>49,958</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26/11/2025
and were signed on its behalf by:

[Redacted Signature]

- Trustee

**Notes to the Financial Statements
for the Year Ended 30 June 2025**

1. ACCOUNTING POLICIES

General information

Dunbartonshire Disability Sports Club ("the charity") is a Scottish Charitable Incorporated Organisation and governed by its constitution. It was registered as an unincorporated association on 11 February 2014 (registered number SC044640) and converted to a Scottish Charitable Incorporated Organisation on 24th May 2023 (registered number SC052562). 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 (FRS102)' ("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.

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.

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

1. ACCOUNTING POLICIES - continued

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.

2. DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Donations	689	-	689	1,000
Grants	1,911	18,118	20,029	38,623
	<u>2,600</u>	<u>18,118</u>	<u>20,718</u>	<u>39,623</u>

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

	2025 £	2024 £
West Dunbartonshire Council	-	8,800
BBC Children in Need	-	24,823
Better Breaks	18,118	-
Wood Foundation	-	5,000
The Robertson Trust	1,911	-
	<u>20,029</u>	<u>38,623</u>

Dunbartonshire Disability Sports Club

Notes to the Financial Statements - continued for the Year Ended 30 June 2025

3. OTHER TRADING ACTIVITIES

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fundraising events	<u>664</u>	<u>-</u>	<u>664</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Club Fees	<u>3,965</u>	<u>3,300</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Local sporting and community activities	<u>28,846</u>	<u>840</u>	<u>29,686</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Insurance	384	-
Memberships & Subscriptions	124	10
Printing and Stationery	300	-
Marketing	800	-
Sports Activities/Residentials	815	636
Equipment	-	3,444
Coaching Fees	8,940	7,604
Facilities Hire	4,129	18,672
Sundry Costs	310	46
Uniforms	298	-
Coordinator Fees	11,842	16,630
Professional Fees	-	75
Party Expenses	782	455
Telephone Expenses	<u>122</u>	<u>-</u>
	<u>28,846</u>	<u>47,572</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

7. SUPPORT COSTS

	2025 £	2024 £
Accountancy - IE Fee	<u>840</u>	<u>660</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2025 nor for the year ended 30 June 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2025 nor for the year ended 30 June 2024.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	6,000	33,623	39,623
Charitable activities			
Local sporting and community activities	<u>3,300</u>	<u>-</u>	<u>3,300</u>
Total	<u>9,300</u>	<u>33,623</u>	<u>42,923</u>
EXPENDITURE ON			
Charitable activities			
Local sporting and community activities	<u>6,839</u>	<u>41,393</u>	<u>48,232</u>
NET INCOME/(EXPENDITURE)	2,461	(7,770)	(5,309)
RECONCILIATION OF FUNDS			
Total funds brought forward	19,018	36,249	55,267
TOTAL FUNDS CARRIED FORWARD	<u>21,479</u>	<u>28,479</u>	<u>49,958</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

10. TANGIBLE FIXED ASSETS

Computer
equipment
£

COST

At 1 July 2024 and 30 June 2025

1,383

DEPRECIATION

At 1 July 2024 and 30 June 2025

1,383

NET BOOK VALUE

At 30 June 2025

-

At 30 June 2024

-

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

2024

£

£

Prepayments

4,527

-

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2025

2024

£

£

Accrued expenses

780

660

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Current assets	25,986	20,413	46,399	50,618
Current liabilities	<u>(780)</u>	<u>-</u>	<u>(780)</u>	<u>(660)</u>
	<u>25,206</u>	<u>20,413</u>	<u>45,619</u>	<u>49,958</u>

Comparatives for analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Current assets	22,139	28,479	50,618	55,927
Current liabilities	<u>(660)</u>	<u>-</u>	<u>(660)</u>	<u>(660)</u>
	<u>21,479</u>	<u>28,479</u>	<u>49,958</u>	<u>55,267</u>

**Notes to the Financial Statements - continued
for the Year Ended 30 June 2025**

14. MOVEMENT IN FUNDS

	At 1/7/24 £	Net movement in funds £	At 30/6/25 £
Unrestricted funds			
General fund	21,479	3,727	25,206
Restricted funds			
West Dunbartonshire Council	3,715	(1,420)	2,295
BBC Children in Need	24,764	(24,764)	-
Better Breaks	-	18,118	18,118
	<u>28,479</u>	<u>(8,066)</u>	<u>20,413</u>
TOTAL FUNDS	<u>49,958</u>	<u>(4,339)</u>	<u>45,619</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	7,229	(3,502)	3,727
Restricted funds			
West Dunbartonshire Council	-	(1,420)	(1,420)
BBC Children in Need	-	(24,764)	(24,764)
Better Breaks	18,118	-	18,118
	<u>18,118</u>	<u>(26,184)</u>	<u>(8,066)</u>
TOTAL FUNDS	<u>25,347</u>	<u>(29,686)</u>	<u>(4,339)</u>

Comparatives for movement in funds

	At 1/7/23 £	Net movement in funds £	Transfers between funds £	At 30/6/24 £
Unrestricted funds				
General fund	19,018	2,461	-	21,479
Restricted funds				
West Dunbartonshire Council	81	3,634	-	3,715
BBC Children in Need	18,813	5,951	-	24,764
Young Start	2,801	-	(2,801)	-
Better Breaks	14,554	(17,355)	2,801	-
	<u>36,249</u>	<u>(7,770)</u>	<u>-</u>	<u>28,479</u>
TOTAL FUNDS	<u>55,267</u>	<u>(5,309)</u>	<u>-</u>	<u>49,958</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2025

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	9,300	(6,839)	2,461
Restricted funds			
West Dunbartonshire Council	8,800	(5,166)	3,634
BBC Children in Need	24,823	(18,872)	5,951
Better Breaks	-	(17,355)	(17,355)
	<u>33,623</u>	<u>(41,393)</u>	<u>(7,770)</u>
TOTAL FUNDS	<u>42,923</u>	<u>(48,232)</u>	<u>(5,309)</u>

15. RELATED PARTY DISCLOSURES

One trustee made donations totalling £240 in the year ended 30 June 2025 (2024: £240).

There were no other related party transactions for the year ended 30 June 2025.

16. PURPOSES OF UNRESTRICTED FUNDS

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

17. 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.