

Dundee Dragons Wheelchair Sports Club

Charity Number: SC046015

**Financial Statements for the year ended
30 September 2019**

ID1223633

Dundee Dragons Wheelchair Sports Club

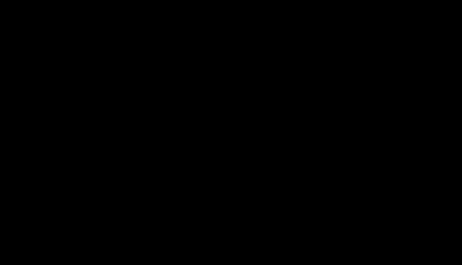
Contents

	Page
Officials and advisors	1
Annual report of the trustees	2
Receipts and payments account	3
Statement of balances	4
Notes to the financial statements	5 - 6
Independent examiner's report	7

Dundee Dragons Wheelchair Sports Club

Officials and advisors

Trustees



Principal address

Hilton of Gask Farmhouse
Gask Estate
Auchterarder
Perthshire
PH3 1HN


Scottish Charity Number

SC046015

Bankers

The Royal Bank of Scotland plc
Perth Chief Office
12 Dunkeld Road
Perth
PH1 5RB

Independent Examiner


MHA Henderson Loggie
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

Dundee Dragons Wheelchair Sports Club

Annual report of the trustees

The trustees have pleasure in submitting their annual report and financial statements for the year ended 30 September 2019.

The information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements and the constitution of Dundee Dragons Wheelchair Sports Club.

Constitution

The Dundee Dragons Wheelchair Sports Club was incorporated on 29 September 2015 and registered with the Office of the Scottish Charity Regulator as a SCIO (Scottish Charitable Incorporated Organisation) under charity number SC046015 on that date. The funds held by the previous unincorporated association, also called Dundee Dragons Wheelchair Sports Club, were transferred to the SCIO upon registration. Particulars of the trustees and professional advisors along with relevant addresses are shown on page 1.

Appointed Trustees and organisational management

The maximum number of charity trustees is nine. Out of that, no more than five shall be members of the organisation and no more than four shall be non-members of the organisation.

The structure of the organisation consists of the members, who have powers to appoint those who will serve on the board and take decisions on changes to the constitution itself and the board, who generally control the activities of the organisation. The people serving on the board are referred to as charity trustees.

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

Objects, aims, objectives and activities

The organisation's purposes are:

- To promote and provide facilities for amateur Wheelchair Sport in Dundee and community participation in the same
- To offer coaching and competitive opportunities in Wheelchair sport
- To promote the Club within the local community and in wheelchair sport
- To ensure duty of care to all members of the Club
- To provide all its services in a way that is fair to everyone.

Financial review

The results for the year are set out in the receipts and payments account.

Reserves policy

Trustees' policy is to retain a minimum of 3 months normal running costs in order to meet commitments and to cover any unexpected expenditure. This equates to around £2,700 and unrestricted reserves at the year end amount to £2,419 which is below that level. The Trustees continue to look at fundraising activities in the future to increase the level of unrestricted funds.

Trustees' remuneration

No Trustees received remuneration or expenses during the year (2018 – nil).


Trustee

1 October 2020

Dundee Dragons Wheelchair Sports Club

Receipts and payments account for the year ended 30 September 2019

	Note	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Receipts					
Donations	2	1,917	16,964	18,881	23,511
Members subscriptions		2,918	-	2,918	3,548
Activities for generating funds	2	2,910	-	2,910	-
Total receipts		7,745	16,964	24,709	27,059
Payments					
Cost of generating funds	3	108	-	108	-
Charitable activities	3	9,444	21,879	31,323	23,058
Governance costs	3	1,362	-	1,362	-
Total payments		10,914	21,879	32,793	23,058
(Deficit) / surplus for the year		(3,169)	(4,915)	(8,084)	4,001
Total funds brought forward		5,588	14,693	20,281	16,280
Total funds carried forward		2,419	9,778	12,197	20,281

Dundee Dragons Wheelchair Sports Club

Statement of balances at 30 September 2019

	Unrestricted Funds 2019 £	Restricted Funds 2019 £	Total 2019 £	Total 2018 £
Bank balances				
Balance at 1 October brought forward	5,588	14,693	20,281	16,280
(Deficit) / surplus for the year	(3,169)	(4,915)	(8,084)	4,001
	-----	-----	-----	-----
Balance at 30 September 2019 carried forward	2,419	9,778	12,197	20,281
	=====	=====	=====	=====
Liabilities				
Independent examiner's fees	708	-	708	1,362
	=====	=====	=====	=====
			£	£
Other assets				
Wheelchairs and equipment			17,664	17,664
Storage container			-	-
			-----	-----
			17,664	17,664
			=====	=====

Approved by the trustees on 1 October 2020 and signed on their behalf by


Trustee

Dundee Dragons Wheelchair Sports Club

Notes to the financial statements

1	Restricted funds	At 30 September 2018 £	Receipts £	Payments £	Transfers £	At 30 September 2019 £
	Chair Fund	1,418	2,000	(1,907)	-	1,511
	Gowrie Care - Archery	470	-	-	-	470
	Lawn Tennis Association	2,436	-	(1,120)	-	1,316
	Sports Scotland	10,369	5,464	(9,352)	-	6,481
	Robertson Trust	-	9,000	(9,000)	-	-
	Lord Taveners	-	500	(500)	-	-
		<u>14,693</u>	<u>16,964</u>	<u>(21,879)</u>	<u>-</u>	<u>9,778</u>
		=====	=====	=====	=====	=====

Purposes of restricted funds

Chair Fund donations were provided to purchase a new bespoke wheelchair.

Gowrie Care have provided funds to help meet the costs of archery.

Lawn Tennis Association provided funding to meet the cost of tennis coaching.

Sports Scotland funding was received towards a new club co-ordinator post.

Robertson Trust funding was received towards hall/facility hire and wheelchair replacements

Lord Taveners provided funding for basketball costs.

Dundee Dragons Wheelchair Sports Club

Notes to the financial statements (continued)

2 Analysis of receipts

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total Funds 2018 £
Donations				
Corporate donations	1,000	16,964	17,964	21,323
Individual donations	917	-	917	2,188
	<u>1,917</u>	<u>16,964</u>	<u>18,881</u>	<u>23,511</u>
	=====	=====	=====	=====
Activities for generating funds				
Race night	2,862	-	2,862	-
Other fundraising activities	48	-	48	-
	<u>2,910</u>	<u>-</u>	<u>2,910</u>	<u>-</u>
	=====	=====	=====	=====

3 Analysis of payments

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Cost of generating funds				
Race night	108	-	108	-
	<u>108</u>	<u>-</u>	<u>108</u>	<u>-</u>
	=====	=====	=====	=====
Charitable activities				
Purchase and hire of equipment and spares	2,146	2,917	5,063	500
Equipment repairs	90	-	90	445
Clothing	1,813	-	1,813	198
Hall hire	-	7,990	7,990	7,573
Sport event costs	942	10,972	11,914	10,735
Insurance	1,100	-	1,100	1,055
Subscriptions	1,340	-	1,340	-
Training costs	-	-	-	500
Office stationery	1,066	-	1,066	407
Catering	489	-	489	710
Hotels	458	-	458	893
Miscellaneous	-	-	-	42
	<u>9,444</u>	<u>21,879</u>	<u>31,323</u>	<u>23,058</u>
	=====	=====	=====	=====
Governance				
Independent examination fees	1,362	-	1,362	-
	<u>1,362</u>	<u>-</u>	<u>1,362</u>	<u>-</u>
	=====	=====	=====	=====
Total payments	<u>10,914</u>	<u>21,879</u>	<u>31,323</u>	<u>23,058</u>
	=====	=====	=====	=====

Dundee Dragons Wheelchair Sports Club

Report of the Independent Examiner to the Trustees of Dundee Dragons Wheelchair Sports Club

I report on the financial statements of the charity for the year ended 30 September 2019 which are set out on pages 3 to 6.

Respective responsibilities of the Trustees and Examiner

The charity's trustees 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 trustees 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.

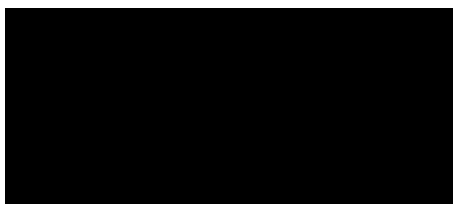
Basis of Independent Examiner's Statement

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 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 financial statements.

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 financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulationshave 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.



For and on behalf of MHA Henderson Loggie
Chartered Accountants
The Vision Building
20 Greenmarket
Dundee
DD1 4QB

1 October 2020

MHA Henderson Loggie is a trading name of Henderson Loggie LLP