

The D-Unit Combat Sports Hub (SCIO)
Trustee Report and Financial Statements
For the period of 1st of January 2025 to 31st December 2025

Registered Charity No. SC046971

Internal Use

OSCR

Office of the Scottish **Charity Regulator**

Trustees' Annual Report for the period							
	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
From	1st	January	2025	To	31st	December	2025

Reference and administration details

Charity name	D-Unit Combat Sports Hub	
Other names charity is known by	D-Unit CSH	
Registered charity number	SC046971	
Charity's principal address	Unit 11	
	Vale of Leven Industrial Estate	
	Dumbarton	
		Postcode G82 3PE

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Adam Watt	Treasurer		
2	John Nicolson	Chairperson		
3	Mark Gilfillan			
4	Janice Murphy			
5	Erin Sweeney			
6	Scott McDonald	Secretary		
7	Stewart Burns			
8	Kathleen Sweeney			
9	Rachel Brown			
10	Kirsty Davison			
11	Lynsey Latimer			
12	Andrew McKay			
13				
14				
15				

Internal Use

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

Constitution: The charity is a Scottish Charitable Incorporated Organisation (a SCIO). It was registered in its current legal from on the 9th of November 2016. It has a single tier structure consisting of the Board of Trustees.

Trustee recruitment and appointment

Trustees are appointed in accordance with the constitution.

Objectives and activities

Charitable purposes

The organisation's charitable purpose is the advancement of public participation in sport through;

- 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.

Activities

D-Unit is the Community Sports Hub for Combat Sports in West Dunbartonshire that provides high-quality sport and fitness facilities and coaching for all sections of the community. This involves:

a. Developing and operating a high-specification Combat Sports Fitness Centre
b. Delivering tailored training classes in 5 core disciplines (Boxing, Wrestling, Brazilian Jiu-Jitsu, Muay Thai and Strength & Conditioning) and complementary sports activities, by qualified and experienced coaches.
c. Providing other sports and community services and facilities
d. Working in partnership with other organisations to promote and engage people in combat sports.

D-Unit CSH has had a significant working relationship with West Dunbartonshire Sports Development team for a number of years including 2018 and will continue to work meticulously to develop the sports hub to ensure there is continued growth in combat sports within West Dunbartonshire.

Achievements and performance

Service provision

During 2025, we worked closely with local charities, especially our local Criminal Justice Scheme. After the groundwork we laid in 2024, we launched the programme and introduced funded personal training and group sessions for its participants.

Through these sessions, participants could use our facilities and coaching to improve their health and fitness.

Membership kept rising throughout the year. We put a significant amount of money back into the gym, funding coaching accreditations for our staff and investing in new equipment which has provided scope to opening the facility to other members of the local community who could not attend the regular coached sessions. This investment helps us deliver our services and meet our objectives, and it keeps the quality of provision high for our members and partner organisations.

Summary of the main achievements of the Combat Sports Hub during the financial period

We continued to support local vulnerable groups and extended our personal training sessions to more individuals throughout the year. In 2026, we plan to build on the work completed in 2025. We will also look for opportunities to work with other support groups and show them the benefits that martial arts can bring to fitness and wellbeing.

Financial review

Summary

Income for the period of 1st of January 2025 to 31st of December 2025 was £123,680.80 and expenditure was £128,431.11 retuning a net loss of £4750.31.42 for the year end.

2025 provided a significant increase in income whilst maintaining an acceptable expenditure. Particular investment was made into the gym coaches and facilities which concluded the year with a net loss. However, these are manageable losses which have been deemed acceptable to the trustees and myself due to the return on investment it provides to our members and ability to engage with support groups. The year ended with a closing bank of £14,845.56.

Reserves Policy

The charity aims to reserve a minimum of one month worth of finances to cover the operation of D-Unit CSH. This primarily includes coaching expenses, which are vital to us providing the service we do; therefore it is essential that we have adequate cover for these finances should an issue arise. Other monthly outgoings including premise rent, utilities and sport affiliation memberships. At present, any deficit in maintaining the minimum one month reserve has been made up from unrestricted funds.

Details of any deficit

Not applicable

Internal Use

Independent Examiner's Report to the Trustees of D-Unit Combat Sports Hub (SCIO)

Independent Examiner's Report

Report to the members of D Unit Combat Sports Hub.

On the accounts for the year ended 31 December 2025

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 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 2006 accounts regulations. 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 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 view given by the accounts.

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 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 accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulations.

have not been met, or

to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: John McEwan ----------

Lomond Accountants Ltd

480 Main Street
Bonhill
G83 9HY

Date: 21/9/16 ----------

Statement of Income and Expenditure

D-Unit Combat Sports Hub

Financial Statement year ending December 2025

INCOME	£	EXPENDITURE	£
Memberships	74,638.98	Coach Expenses	-53,500.33
S&C AM		Cleaning Expenses	-10,160.00
S&C PM		Admin Expenses	-4,931.25
Boxing		Cleaning Equipment	
Muay Thai		Gym Equipment	-17,922.01
BJJ		Clubright App Fee	-1,137.60
MMA		Insurance	-2,197.26
Wrestling		Coach Courses	-2,680.00
Team Rent		Rent	-21,000.00
PT Rent	975.00	Miscellaneous	-1,373.73
Pay Per Class (Stripe App)	36,291.22	Utilities	-11,794.23
Grants		Clothing	-395.55
Fundraising	10,560.00	Repayment	-264.15
Promotions		Donations	-400.00
Refunds	1,015.60		
Clothing Income			
Boxing Memberships			
Bank	123,680.80	Bank	-128,431.11
	123,680.80		-128,431.11
Income less expenditure	-4,750.31		
FINANCED BY:			
Bank Account 1			
Opening Bank	19,595.87	Closing Bank	14,845.56
Cheques written not cashed		Cheques written not cashed	
Income not deposited		Income not deposited	
Total Bank	19,595.87	**Total Bank**	14,845.56
Petty cash			
Opening Petty Cash		Closing Petty Cash	
Income less Expenditure	-4,750.31		
TOTAL	14,845.56	**TOTAL**	14,845.56

Other optional information

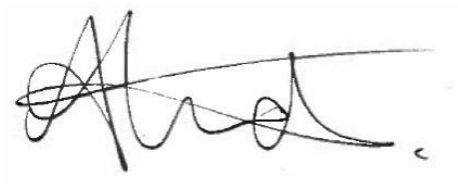
Plans for future Period

The D-Unit CSH will continue to build on the growth achieved throughout 2025, with a view to expanding our services provided to local peer groups.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees;



Adam Watt

Treasurer

28.09.2026