

Charity registration number SC046015 (Scotland)

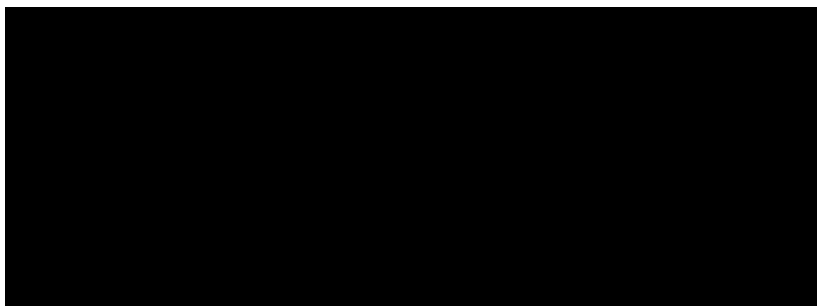
**DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## LEGAL AND ADMINISTRATIVE INFORMATION

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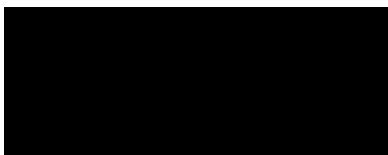
### Trustees



### Charity number (Scotland)

SC046015

### Principal address



### Independent examiner



MMG Chartered Accountants  
Chapelshade House  
78-84 Bell Street  
Dundee  
DD1 1RQ

### Bankers

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

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

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# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## TRUSTEES' REPORT

***FOR THE YEAR ENDED 30 SEPTEMBER 2023***

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The Trustees present their annual report and financial statements for the year ended 30 September 2023.

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

### **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; and
- To provide all its services in a way that is fair to everyone.

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 30 SEPTEMBER 2023

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#### **Achievements and performance**

##### *Membership*

This was a busy year of growth for the club. COVID had a particular impact on activities for disabled people and the return to full sporting & social engagement which began in 2022 has continued through 2023. There has also been expansion of the sports offering which has contributed to this progress.

##### *Activities*

The club supports regular sports activities including basketball, wheelchair rugby league (WRL) and badminton. Cycling has been a high growth sport this year & continues to expand participation aided by funding support. Other sports are also offered as "tasters" to provide opportunity to explore new activities for as many members as practicable. These have included sports such as archery, curling, and surfing. The objective is to offer diverse sporting experience and opportunity for members to progress in a chosen sport.

The club has provided wheelchair sports for a number of events across Dundee including; Caird Park Community Sports Club Summer Camp and Elite Development Camp, SDS Tayside ParaSports Festival, School Events, NHS FITT Club Summer Camp, High School of Dundee Sports Day and other events.

##### *Competition*

Dragons Rugby League Team were crowned the first ever Scotland Rugby League Premiership Wheelchair Champions. Badminton playing members competed at a number of tournaments including the Discovery Games and PKDS Badminton Championships. Members have also won medals at Scottish, UK and European events this year. Junior basketball players are also progressing in the sport via National Academy Training. Club members have also represented Scotland in wheelchair basketball and attended GB team training camps.

##### *Fundraising*

Fundraising is vital to the club as it allows members to engage in activities with a minimal personal cost. This year was the club's 10<sup>th</sup> Anniversary, celebrated by Charity Ball and other events to celebrate the positive spirit & community that has been built up around the club.

We are also grateful for funding support from Bailey Gifford, Cycling UK and Energy Savings Trust who have contributed to the rapid expansion of our adaptive cycling fleet.

##### *Awards*

The club is regularly nominated for awards. This year Dragons have received a number of accolades including; Variety Club Disability Sports Awards Club of the Year (UK Wide), Dundee Sports Awards Club of the Year and British Cycling Limitless Focus Club 2023.

Dundee Dragons were shortlisted for Dundee Club of the Year, with members also nominated for Volunteer of the Year and for the Jenny Wood Allen Award at the Dundee Sports Awards.

#### **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 £4,505 (2023: £3,645) (excluding equipment purchases) and unrestricted reserves at the year end amount to £12,692 (2022: £11,260). The Trustees continue to look at fundraising activities for the future to increase the level of unrestricted funds.

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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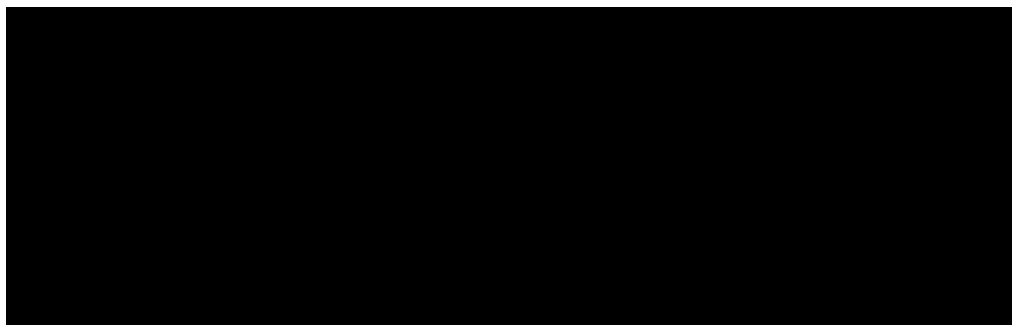
### **Plans for future periods**

The club has reestablished most pre-pandemic sporting & social activity and seeks to sustain the expansion of activities for members during the year ahead. Continued development of cycling activity is planned. It's hoped to resume regular tennis & curling during 2024 season. The club will also seek to offer new sports with the aid of external providers. Skiing is one objective carried from last year as it was not possible to fit into schedule due to snow conditions & availability of external providers.

### **Structure, governance and management**

The Dundee Dragons Wheelchair Sports Club was incorporated on 29 September 2015 and registered with the Office of the Scottish Charity Regulator as an 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 the Legal and Administrative page of the report.

The Trustees who served during the year and up to the date of signature of the financial statements were:



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.

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## TRUSTEES' REPORT (CONTINUED)

**FOR THE YEAR ENDED 30 SEPTEMBER 2023**

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### **Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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



**Trustee**

27 June 2024

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

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I report on the financial statements of the charity for the year ended 30 September 2023, which are set out on pages 6 to 10.

#### **Respective responsibilities of 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 Investments (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)(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.

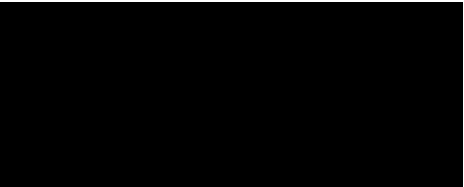
#### **Basis of independent examiner's statement**

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 view given by the financial statements.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

- (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 9 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.



MMG Chartered Accountants  
Chapelshade House  
78-84 Bell Street  
Dundee  
DD1 1RQ

Dated: 27 June 2024



# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total Unrestricted funds 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Receipts</b>							
Donations and membership fees	2	52,890	32,500	85,390	9,891	4,900	14,791
Members subscriptions	3	6,068	-	6,068	-	-	-
<b>Total receipts</b>		58,958	32,500	91,458	9,891	4,900	14,791
<b>Payments</b>							
Raising funds	4	5,544	-	5,544	6	-	6
Charitable Activities	5	51,982	40,292	92,274	14,576	5,831	20,407
<b>Total resources expended</b>		57,526	40,292	97,818	14,582	5,831	20,413
<b>(Deficit)/surplus for the year/ Net movement in funds</b>		1,432	(7,792)	(6,360)	(4,691)	(931)	(5,622)
Fund balances at 1 October 2022		11,260	7,792	19,052	15,951	8,723	24,674
<b>Fund balances at 30 September 2023</b>		12,692	-	12,692	11,260	7,792	19,052

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## STATEMENT OF BALANCES

AS AT 30 SEPTEMBER 2023

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Cash at bank and in hand		12,692		19,052	
		<u>12,692</u>		<u>19,052</u>	
Net current assets			12,692		19,052
			<u>12,692</u>		<u>19,052</u>
<b>Income funds</b>					
Restricted funds	8		-		7,792
Unrestricted funds			12,692		11,260
			<u>12,692</u>		<u>11,260</u>
			<u>12,692</u>		<u>19,052</u>
<b>Debtors</b>					
Stripe hold £Nil of income at the year end (2022: £33)					
<b>Liabilities</b>					
Independent examiner's fee £1,722 (2022: £990)					
<b>Other assets</b>					
Wheelchairs and equipment £24,171 (2022: £14,209)					
Depreciation on wheelchairs and equipment 33% Straight Line					
Plant and machinery £3,825 (2022: £Nil)					
Depreciation on plant and machinery 20% straight line					
Minibus £36,842 (2021: £3,600)					
Depreciation on minibus 20% Straight Line					

The financial statements were approved by the Trustees on 27 June 2024

Trustee

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 1 Accounting policies

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.

### 2 Donations and membership fees

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	50,498	32,500	82,998	7,963	4,900	12,863
Membership fees	2,392	-	2,392	1,928	-	1,928
	<u>52,890</u>	<u>32,500</u>	<u>85,390</u>	<u>9,891</u>	<u>4,900</u>	<u>14,791</u>

### 3 Income from other trading activities

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Fundraising events	<u>6,068</u>	<u>-</u>

### 4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Raising funds		
Cost of fundraising events	<u>5,544</u>	<u>6</u>
	<u>5,544</u>	<u>6</u>

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 5 Expenditure on charitable activities

	2023 £	2022 £
<b>Direct costs</b>		
Purchase and hire of equipment/spares	72,102	2,129
Hall hire	8,778	6,720
Sport event costs	1,060	2,556
Administrative costs	1,439	2,142
Training costs	600	-
Co-ordinator costs	4,018	6,860
Motor expenses	932	-
Insurance	3,015	-
Independent examination fees	330	-
	<u>92,274</u>	<u>20,407</u>
<b>Analysis by fund</b>		
Unrestricted funds	51,982	14,576
Restricted funds	40,292	5,831
	<u>92,274</u>	<u>20,407</u>

Support costs have not been separately identified as the trustees consider there is only one charitable activity. Therefore support costs relate wholly to that activity and have not been separately identified.

### 6 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or expenses during the year. (2022: nil)

### 7 Taxation

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

# DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2023

### 8 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.

	Movement in funds			Movement in funds			
	Balance at 1 October 2021	Incoming resources	Resources expended	Balance at 1 October 2022	Incoming resources	Resources expended	Balance at 30 September 2023
	£	£	£	£	£	£	£
Chair Fund	1,040	-	(750)	290	-	(290)	-
Gowrie Care - Archery	470	-	(470)	-	-	-	-
Robertson Trust	1,895	-	(1,895)	-	-	-	-
Foundation Scotland - Baillie Gifford	5,318	-	(2,716)	2,602	-	(2,602)	-
Rock up and Ride	-	900	-	900	-	(900)	-
Nissan Grant	-	4,000	-	4,000	-	(4,000)	-
Foundation Scotland - Minibus conversion	-	-	-	-	32,500	(32,500)	-
	<u>8,723</u>	<u>4,900</u>	<u>(5,831)</u>	<u>7,792</u>	<u>32,500</u>	<u>(40,292)</u>	<u>-</u>

#### Purpose of Restricted Funds

Chair Fund donations were provided to purchase a new bespoke wheelchair and help fund further wheelchair purchases.

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

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

Baillie Gifford funding was received towards a club coordinator post.

Rock up and Ride funding was received from Scottish Cycling towards cycling events.

Nissan Grant funding was received towards gaining qualifications and enhancing employability prospects.

Foundation Scotland was received for minibus conversion.