

Charity registration number SC046015 (Scotland)

**DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2025**



DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Elizabeth Ferris (Chairperson) Kevin Rattray (Secretary) Paula Leitch (Treasurer) Andrea Cameron Henry Orr Gemma Lumsdaine (Vice Chairperson)
Charity number (Scotland)	SC046015
Principal address	Hilton of Gask Farmhouse Gask Estate AUCHTERARDER PH3 1HN
Independent examiner	Alison Frazer MBE Netherton Bridge of Cally BLAIRGOWRIE Perthshire PH10 7JN
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 2025

The Trustees present their annual report and financial statements for the year ended 30 September 2025.

The information set out in 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.

Achievements and performance

Membership

This was another busy year for the club with over 80 active members, part of a continuing growth since the foundation of the club. A central policy has been to maximise accessibility for members on both physical and financial terms. While members do pay fees, the club has a flexibly structured approach to the cost of participation which encourages participation in as broad a range of sports as practicable.

Activities

The club is a committed multi-sports provider with aim of providing access to as many sports as practicable, and with a pathway for members which fits their individual level of engagement with a sport. The club has regular coordinated activity in Wheelchair Rugby League, Basketball, Tennis, Badminton and Adaptive Cycling. Participants have options to progress in their chosen sports through development leagues or coaching pathways supported by the club. Other sports are offered where opportunity arises to test them, which this year included a successful Adaptive Nordic Ski session which will probably be repeated in future. Club members have progressed into representation in other tiers of their sports which has been supported by the club & has extended the reach of the club generally. The club also engages with regional events that have a sporting context and allow the club to outreach or showcase sports.

Competition

Dundee Dragons supports progression for members who wish to participate competitively, either through the club's own teams and sports events, or through progression into representative sport at regional & national tiers. Dragons Rugby League Team compete in Scotland Rugby League Premiership Wheelchair series, and one member was the only Scottish player selected for Team-GB this year. In basketball three team members have gained national squad selection; 2 players in Scottish U14/U18 squads and one member to the GB U23 team. In badminton, several players have represented the club in competitions through the season. Adaptive cycling is being actively developed within the club and in coordination with national sports organisations.

Fundraising

Fundraising is vital to the club in delivering its objective to allow members to engage in adapted sports activities with a minimal personal cost. The club has now completed its 12th year of activity with continued growth in membership & range of sporting activities. Fundraising has a strong grassroots component, with donations for sponsored activities & local engagement. We are also grateful to external bodies (Foundation Scotland, BBC Children in Need, STV Appeal, Tayside Health Board, TACTRAN) who have made awards this year to support the club in purchasing adaptive sports equipment which would otherwise be unaffordable & providing sports coordinator resources to organise sports sessions and events for members.

Awards

Dundee Dragons are regularly nominated for recognition in awards at regional and national level. This year the club was recognised at the UK annual Sported Awards for Commitment to Equality, Diversity, and Inclusion with a presentation in London. The club continues to feature in Dundee Sports Awards and British Cycling awards, gaining recognition locally & nationally for engagement & achievement in the sporting community it serves.

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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 £8500 in 2025 (excluding equipment purchases), an increase from £5,900 in 2024, roughly in line with the increased activity of the club. The Trustees continue to look at fundraising activities for the future to grow & sustain the operation of the club for the benefit of its membership & community outreach.

Plans for future periods

The club aims to continue the expansion of activities available members during the year ahead, where there is both demand and benefit for participants. Continued development of cycling activity is planned via the ongoing funded coordinator resource. As broad a range of sports as practicable will continue to be offered. New sports will be offered as tester sessions with the aid of external providers. Downhill skiing was again not possible due to unsuitable weather and an alternative option of Adaptive Nordic Skiing was successfully tested. It is hoped that suitable snow conditions will allow a future downhill skiing session in the coming winter, and a further session of Adaptive Nordic skiing at an accessible facility.

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:

Elizabeth Ferris (Chairperson)
Kevin Rattray (Secretary)
Paula Leitch (Treasurer)
Andrea Cameron
Henry Orr
Gemma Lumsdaine (Vice Chairperson)

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 2025

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.



Elizabeth Ferris (Chairperson)
Trustee

27 June 2026

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on the following Pages.

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 role to examine the financial statements as required and to state whether particular matters have come to my attention.

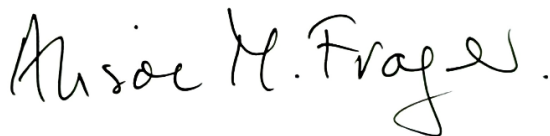
Basis of independent examiner's statement

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 this is not a full 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 have not been met:
 - (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;
 - or
- (b) to which, in my opinion, attention should be drawn to enable a proper understanding of the financial statements to be reached.



Alison Frazer MBE
Netherton
Bridge of Cally
BLAIRGOWRIE
PH10 7JN

27 June 2026

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	TOTAL 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL 2024 £
Receipts						
Donations and						
membership fees	35,301	80,000	115,301	29,593	31,440	61,033
Members subscriptions	3,300	-	3,300	2,986	-	2,986
Total receipts	38,601	80,000	118,601	32,579	31,440	64,019
Payments						
Raising funds	-	-	-	-	-	-
Charitable Activities	37,792	33,185	70,887	28,239	31,440	59,679
Total resources expended	37,792	33,185	70,887	28,239	31,440	59,679
(Deficit)/surplus for the year/						
Net movement in funds	809	46,815	47,715	4,340	-	4,340
Fund balances						
at 1st October 2024	17,142	-	17,142	12,692	-	12,692
Fund balances						
at 30th Sept 2025	18,042	46,815	64,857	17,142	-	17,142

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB
STATEMENT OF BALANCES
AS AT 30 SEPTEMBER 2025

	2025		2024	
	£	£	£	£
Current Assets				
Cash at Bank & in Hand	64,857		17,142	
Net Current Assets	64,857		17,142	
Income Funds				
Restricted Funds	46,815		-	
Unrestricted Funds	18,042		17,142	

Debtors

None

Liabilities

None

Other assets

Wheelchairs and equipment : £10,850 (2024: £16,194)
Depreciation on wheelchairs and equipment 33% Straight Line
Cycles : £54,816
Depreciation on cycle stock at 33% annually.
Plant and machinery : £3,060 (2024: £3,825)
Depreciation on plant and machinery 20% straight line
Minibus £23,578 (2nd yr depreciation)
Depreciation on minibus 20% Straight Line

The financial statements were approved by the Trustees on 27 June 2026



Elizabeth Ferris (Chairperson)
Trustee

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2025

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 2025 £	Restricted Funds 2025 £	TOTAL 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL 2024 £
Receipts						
Donations and Gifts	27,801	80,000	107,801	26,090	31,440	57,530
Members Fees	3,300	-	3,300	3,503	-	3,503
Totals:	31,101	80,000	111,101	29,593	31,440	61,033

3 Income from other trading activities

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Fundraising Events	7,500	2,986

4 Raising funds

	Unrestricted Funds 2025 £	Unrestricted Funds 2024 £
Cost of Fundraising Events	-	-
	-	-

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2025

5 Expenditure on charitable activities

	2025	2024
	£	£
Direct Costs:		
Purchase & Hire of Eqpt & Spares	36,141	34,372
Hall Hire	6,983	5,852
Sports Event Costs	776	1,319
Administrative Costs	1,891	1,162
Training Costs	-	-
Coordinator Costs	21,119	11,286
Motor Costs	1,092	930
Insurance Costs	2,433	3,490
Other	452	-
Independent Examiner Fees	-	1,062
	<u>70,887</u>	<u>59,473</u>

Analysis by Fund:

Unrestricted Funds	37,702	28,033
Restricted Funds	<u>33,185</u>	<u>31,440</u>
	<u>70,887</u>	<u>59,473</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. (2024: 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 2025

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 1st Oct 2023	Incoming Resources	Resources Expended	Balance at 1st Oct 2024	Incoming Resources	Resources Expended	Balance at 30th Sept 2025
	£	£	£	£	£	£	£
Tayside Health	-	-	-	-	25,000	-	25,000
TACTRAN	-	-	-	-	55,000	33,185	21,815
CTC-Cycle UK Grant	31,440	(31,440)	-	-	-	-	-
	31,440	(31,440)	-	-	-	33,185	46,815

Purpose of Restricted Funds

CTC/Cycle UK was received towards cycling equipment.

Tayside Health award was received towards purchase of equipment & support of club activity.

TACTRAN award was received towards purchase of equipment & support of club activity.