

Charity registration number SC046015 (Scotland)

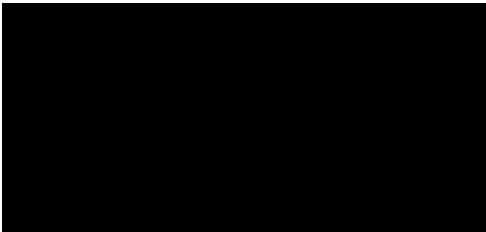
**DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 SEPTEMBER 2024**



DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

LEGAL AND ADMINISTRATIVE INFORMATION

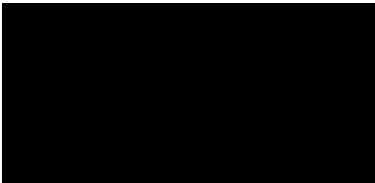
Trustees



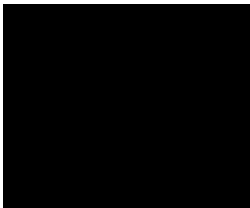
Charity number (Scotland)

SC046015

Principal address



Independent examiner



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 2024

The Trustees present their annual report and financial statements for the year ended 30 September 2024.

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, part of a continuing growth since the restrictions of the COVID period as new & existing members resume sporting & social activity. There has also been expansion of the sports offering which has contributed to this progress, especially in the uptake of adaptive cycling.

Activities

The club supports regular sports activities including basketball, wheelchair rugby league (WRL) and badminton. Adaptive cycling remains a high growth sport this year & continues to expand participation aided by funding for coordinator 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 in collaboration with other multi-sport events and agencies, to promote the benefits of access to & engagement in sport.

Competition

The club provides access for all tiers of ability, and offers competition opportunity in all its regular sports. Dragons Rugby League Team compete in Scotland Rugby League Premiership Wheelchair series, and were Champions in the 2023 inaugural series. The club is also represented in the Scotland national squad. 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. The club has now completed its 11th year of activity and has benefited from gift and grant support, in addition to member-based fundraising. This year we are grateful to BBC Children in Need, LimitlessFunding & National Lottery, all of whom supported the charitable work of Dundee Dragons. Acknowledgement too, for CTC/Cycle-UK who made a significant donation for expansion of the adaptive cycle equipment fleet, which is a growing but expensive sport to provide.

Awards

The club is regularly nominated for awards, regionally & nationally. This year Dragons have received a number of accolades including; Variety Club ; Disability Sports Awards Community and Clubs Achievement Award. The club often features 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 2024

Financial review

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

Reserves policy

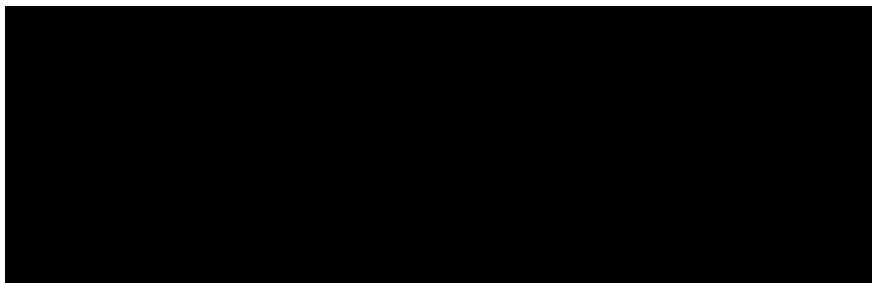
Trustees' policy is to retain a minimum of 3 months normal running costs in order to meet commitments and to cover any unexpected expenditure. This equates to around £5,900 in 2024 (excluding equipment purchases), an increase from £4,500 in 2023, roughly in line with the increased activity of the club. 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 seeks to sustain the expansion of activities for members during the year ahead, where there is both demand and benefit for participants. Continued development of cycling activity is planned with the aid of a coordinator resource. It's planned for tennis & curling to continue to be offered. The club will also seek to offer new sports with the aid of external providers. Downhill skiing was not possible due to unsuitable weather and an alternative option of Adaptive Nordic Skiing will be tried, with hope that suitable snow conditions will allow a future downhill skiing session in the coming winter.

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 2024

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).

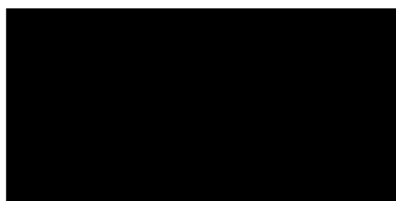
The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

29 June 2025

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 2024, 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.

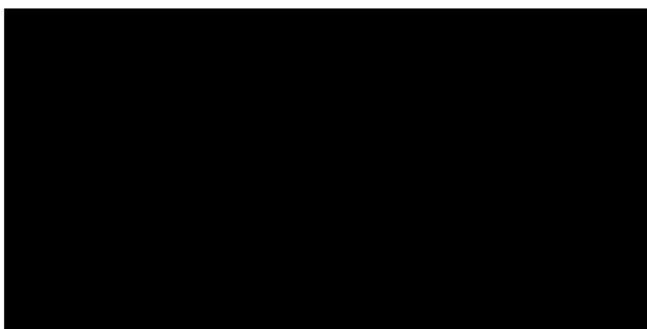
Basis of independent examiner's statement

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.



Dated: 29 June 2025

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	TOTAL 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL 2023 £
Receipts						
Donations and						
membership fees	29,593	31,440	61,033	52,890	32,500	85,390
Members subscriptions	2,986	-	2,986	6,068	-	6,068
Total receipts	32,579	31,440	64,019	58,958	32,500	91,458
Payments						
Raising funds	-	-	-	5,544	-	5,544
Charitable Activities	28,239	31,440	59,679	51,982	40,292	92,274
Total resources expended	28,239	31,440	59,679	57,526	40,292	97,818
(Deficit)/surplus for the year/						
Net movement in funds	4,340	-	4,340	1,432	(7,792)	(6,360)
Fund balances						
at 1st October 2023	12,692	-	12,692	11,260	7,792	19,052
Fund balances						
at 30th Sept 2024	17,142	-	17,142	12,692	-	12,692

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB
STATEMENT OF BALANCES
AS AT 30 SEPTEMBER 2024

	2024		2023	
	£	£	£	£
Current Assets				
Cash at Bank & in Hand	17,142		12,692	
Net Current Assets	17,142		12,692	
Income Funds				
Restricted Funds	-		-	
Unrestricted Funds	17,142		12,692	

Debtors

None

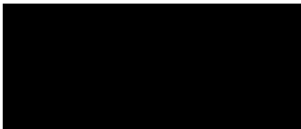

Liabilities

None

Other assets

Wheelchairs and equipment : £16,194 (2023: £24,171)
Depreciation on wheelchairs and equipment 33% Straight Line
Cycles : £32,286 added new in last quarter of year
Plant and machinery : £3,825 (2023: £3,825)
Depreciation on plant and machinery 20% straight line
Minibus £29,473
Depreciation on minibus 20% Straight Line

The financial statements were approved by the Trustees on 29 June 2025


 (Chairperson)
Trustee

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 SEPTEMBER 2024

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 2024 £	Restricted Funds 2024 £	TOTAL 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	TOTAL 2023 £
Receipts						
Donations and Gifts	26,090	31,440	57,530	50,498	32,500	82,998
Members Fees	3,503	-	3,503	2,392	-	2,392
Totals:	29,593	31,440	61,033	52,890	32,500	85,390

3 Income from other trading activities

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Fundraising Events	2,986	6,068

4 Raising funds

	Unrestricted Funds 2024 £	Unrestricted Funds 2023 £
Cost of Fundraising Events	-	5,544
	-	5,544

DUNDEE DRAGONS WHEELCHAIR SPORTS CLUB

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 SEPTEMBER 2024

5 Expenditure on charitable activities

	2024	2023
	£	£
Direct Costs:		
Purchase & Hire of Eqpt & Spares	34,372	72,102
Hall Hire	5,852	8,778
Sports Event Costs	1,319	1,060
Administrative Costs	1,162	1,439
Training Costs	-	600
Coordinator Costs	11,286	4,018
Motor Costs	930	932
Insurance Costs	3,490	3,015
Independent Examiner Fees	1,062	330
	<u>59,473</u>	<u>92,274</u>
Analysis by Fund:		
Unrestricted Funds	28,033	51,982
Restricted Funds	<u>31,440</u>	<u>40,292</u>
	<u>59,473</u>	<u>92,274</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. (2023: 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 2024

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 2022	Incoming Resources	Resources Expended	Balance at 1st Oct 2023		Incoming Resources	Resources Expended	Balance at 30th Sept 2024	
	£	£	£	£		£	£	£	
Chair Fund	290	-	(290)	-	-	-	-	-	
Ballie Gifford	2,602	-	(2,602)	-	-	-	-	-	
Rock Up & Ride	900	-	(900)	-	-	-	-	-	
Nissan Grant	4,000	-	(4,000)	-	-	-	-	-	
Foundation Scotland	-	32,500	(32,500)	-	-	-	-	-	
CTC-Cycle UK Grant	-	-	-	-	31,440	(31,440)	-	-	
	7,792	32,500	(40,292)	-	31,440	(31,440)	-	-	

Purpose of Restricted Funds

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

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.

CTC/Cycle UK was received towards cycling equipment.