Company registration number SC342235 (Scotland)

Charity registration number SC039922 (Scotland)

DUNDEE UNITED COMMUNITY TRUST

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 APRIL 2026

DUNDEE UNITED COMMUNITY TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David K. Dorward, MBE, DL Ian Grant Gavin Muir Moira Hughes Colin Clement Kevin Keenan Linda McDonald Ruari Davidson
Charity number (Scotland)	SC039922
Company number	SC342235
Registered office	c/o Dundee United Football Club Tannadice Park Tannadice Street Dundee DD3 7JW
Independent examiner	Findlays Audit Limited 11 Dudhope Terrace Dundee DD3 6TS
Bankers	CAF Bank Limited 25 Kings Hill Avenue West Malling Kent ME19 4JQ
Solicitors	Thorntons Law LLP Whitehall House 33 Yeaman Shore Dundee DD1 4BJ

DUNDEE UNITED COMMUNITY TRUST

CONTENTS

DUNDEE UNITED COMMUNITY TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 APRIL 2026

The trustees present their annual report and financial statements for the year ended 30 April 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Our vision is to be the most innovative and impactful football community trust linked to a professional football club, recognised as a key player in sport and community development locally and a strong example of best practice in sport for change.

Our mission is to improve the lives of people in Dundee and the surrounding areas, and we achieve this by delivering a range of activities across our key pillars:

- Sport for All
- Lifelong Learning
- Healthy Lifestyles

Achievements and performance

The Charity took significant steps forward in the progression of sustainability plans through building its unrestricted reserves. The Charity sector continues to face several long-term challenges, with the pressures on the grant funding landscape of particular note, but the Charity can be very proud of its progress within the year under review – both in terms of sustainability and impact for our beneficiaries; some of whom are among the most vulnerable in the City.

Jamie Kirk continues to lead the development and oversight of our charitable activities and celebrated 10 years of service to the Community Trust within the year. We welcomed Lewis Maclean into the organisation to take on the role of Head of Community Football, and he has settled in very well – laying firm foundations for future growth in this important area. Lisa Croll continues to lead our community projects and fundraising activities in her role of Head of Community Engagement and has overseen the sustained delivery of our Extra Time initiative in schools, which received a funding commitment of 2 years within the year under review. Lisa has also lead on the development of our new Meeting Centres project for those living with dementia – a truly exciting next phase in dementia services for the City and one we are very proud to be involved in.

During the year the Charity began exploring an exciting new partnership opportunity with Dundee United Football Club, and together the organisations have pledged to create a dedicated community hub space at Tannadice Park. This development will be game-changing for the Charity and for the people we support in the local community.

Demand for many of our services increased substantially through the year, none more so than our annual Festive Friends programme which supported 500 individuals and families during the Christmas period. Demand for this support now increases year on year, which unfortunately underlines the need for this work, and we are committed to meeting the needs of the community going forward. We revitalised our education programme, responding to the evolving needs of the schools in the City, and are really proud of our achievements here. One example of impact in this area, is that the support we have offered one young person in primary 7 is being extended and picked up by their High School; with DUCT playing a vital role in supporting this key transition period for this pupil. One of many examples of the depth of impact we have achieved as a Trust.

We are in the process of renewing our strategic plan, and this trustees report will be the final one of our most recent plan. We are truly excited by what the future holds for our Charity as we continue to meet the needs of those who need our help the most. One key post-report development will be the expansion of our Senior Leadership Team with the appointment of a new Head of Inclusion and Education – designed to drive significant growth in disability sport and education provision in the City.

We can be pleased with a positive year and how we have met our charitable objectives. I'd like to extend sincere thanks to our Board of Trustees, to our staff team and to our partners, funders and participants. It's a team effort, and everyone's contribution makes a huge difference.

Financial review

The financial results of the charity are set out in the financial statements. Unrestricted funds held at 30 April 2026 amounted to £82,101 (2025 - £22,874). Restricted funds held at 30 April 2026 amounted to £174,230 (2025 - £160,008).

Reserves policy

The reserves policy of the charity is to hold around 3 months of the annual budgeted unrestricted expenditure. These reserves are needed in the event of unexpected costs or reduced income. Unrestricted spend for 3 months amounts to £32,959 (2025 - £62,506), At the year end, the charity's unrestricted reserves exceeds this figure and therefore is compliant with the reserves policy.

Risk Factors

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

Dundee United Community Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

David K. Dorward, MBE, DL	
Ian Grant	
Gavin Muir	
Moira Hughes	
Colin Clement	
Kevin Keenan	
Linda McDonald	
Ruari Davidson	
Christopher Culloch	(Resigned 20 April 2026)

In addition, I would wish to place on record my sincere thanks to the Trustees, who have over the last year contributed greatly to the development and success of the Community Trust.

Method of appointment

Trustees are recruited and appointed in accordance with the provisions set out in the charity's Articles of Association.

Organisational structure

The Trustees of the charity are deemed to be the key managers and decision makers and are supported by CEO Jamie Kirk. Trustees are responsible for setting pay and remuneration rates of key management personnel. No trustees received any remuneration for their role.

Policies and procedures for trustee induction and training
There are currently no official procedures in place for the induction of new trustees, however new trustees will be made aware of the aims and objectives of the charity and other relevant information prior to appointment.

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

David K. Dorward.
David Dorward (Aug 19, 2026 07:55:00 AKDT)
David K. Dorward, MBE, DL
Trustee
Dated: 19 August 2026

DUNDEE UNITED COMMUNITY TRUST

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 30 APRIL 2026

The trustees, who are also the directors of Dundee United Community Trust for the purpose of company law, 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).

Company law 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 trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 UK 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 trust will continue in operation.

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

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNDEE UNITED COMMUNITY TRUST

I report on the financial statements of the trust for the year ended 30 April 2026, which are set out on pages 6 to 22.

Respective responsibilities of trustees and examiner

The trust's trustees, who are also the directors of Dundee United Community Trust for the purposes of company law, 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 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 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 Charities Accounts (Scotland) Regulations 2006. 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 seeking 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 8 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.

Lesley Campbell

Lesley Campbell CA
Independent Examiner

For and on behalf of Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS

Dated: 19 August 2026

DUNDEE UNITED COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

Current financial year

	Notes	Unrestricted funds 2026	Restricted funds 2026	Total 2026	Total 2025
		£	£	£	£
Income from:					
Donations and legacies	3	58,528	284,977	343,505	273,440
Charitable activities	4	110,138	-	110,138	147,754
Other trading activities	5	20,653	-	20,653	6,354
Investments	6	1,746	-	1,746	2,150
Total income		191,065	284,977	476,042	429,698
Expenditure on:					
Charitable activities	7	131,838	270,755	402,593	457,833
Net income/(expenditure) for the year/ Net movement in funds		59,227	14,222	73,449	(28,135)
Fund balances at 1 May 2025		22,874	160,008	182,882	211,017
Fund balances at 30 April 2026		82,101	174,230	256,331	182,882

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 9 to 22 form part of these financial statements.

DUNDEE UNITED COMMUNITY TRUST

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 APRIL 2026

Prior financial year

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
Income from:				
Donations and legacies	3	103,439	170,001	273,440
Charitable activities	4	147,754	-	147,754
Other trading activities	5	6,354	-	6,354
Investments	6	2,150	-	2,150
Total income		259,697	170,001	429,698
Expenditure on:				
Charitable activities	7	250,025	207,808	457,833
Net income/(expenditure) for the year/ Net movement in funds		9,672	(37,807)	(28,135)
Fund balances at 1 May 2024		13,202	197,815	211,017
Fund balances at 30 April 2025		22,874	160,008	182,882

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DUNDEE UNITED COMMUNITY TRUST

BALANCE SHEET

AS AT 30 APRIL 2026

	Notes	2026 £	2026 £	2025 £	2025 £
Current assets					
Debtors	**12**	103,618		111,016	
Cash at bank and in hand		170,823		120,847	
		274,441		231,863	
Creditors: amounts falling due within one year	**13**	(18,110)		(48,981)	
Net current assets			256,331		182,882
The funds of the trust					
Restricted income funds	**19**		174,230		160,008
Unrestricted funds	**16**		82,101		22,874
			256,331		182,882

The notes on pages 9 to 22 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 April 2026.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on 19 August 2026

David K. Dorward.
David Dorward (Aug 19, 2026 07:55:00 AKDT)
David K. Dorward, MBE, DL
Trustee

Company registration number SC342235 (Scotland)

1 Accounting policies

Charity information

Dundee United Community Trust is a private company limited by guarantee incorporated in Scotland. The registered office is c/o Dundee United Football Club, Tannadice Park, Tannadice Street, Dundee, DD3 7JW.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's articles, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The trust is a Public Benefit Entity as defined by FRS 102.

The trust has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds are unrestricted funds which have been set aside by the Trustees for a specific purpose.

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.

Transfers are made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1 Accounting policies **(Continued)**

Grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Company's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

The cost of any tangible assets below £1,000 are expensed in the Statement of Financial Activities in year in which the costs are incurred.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less.

1.8 Financial instruments

The trust has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the trust's balance sheet when the trust becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Allocation of wages

Wages are allocated across projects both on a direct basis and a percentage basis. Where salaries are funded, the allocation of wages is direct. For employees involved in several projects, the CEO allocates salaries on a percentage basis.

Valuation of gifts in kind

Donated services and facilities are recognised in both income and expense, at the equivalent value the Charity would expect to pay on an open market. Estimates are assessed for reasonability and compared with open market rates.

2 Critical accounting estimates and judgements (Continued)

Allocation of support costs

There are some costs incurred which are not directly related to the charitable project but are deemed general support costs for the running of the organisation. The Charity have deemed that a percentage of the CEO's salary should be considered a support cost. This application is consistent with prior years.

Designated funds

Designated funds are unrestricted funds which have been set aside by the trustees for an essential spend or future purpose. The trustees have estimated future outgoings for one specific purpose; the value of which has been derived from underlying source documents where available and calculated appropriately based on information held at the year end.

3 Donations and legacies

	Unrestricted funds general 2026	**Restricted funds 2026**	**Total 2026**	Unrestricted funds general 2025	Restricted funds 2025	Total 2025
	£	**£**	**£**	£	£	£
Donations and gifts	56,983	-	56,983	92,805	-	92,805
Grants	1,545	284,977	286,522	10,634	170,001	180,635
	58,528	284,977	343,505	103,439	170,001	273,440

Grants receivable for core activities						
Scottish Football Association (SFA)	-	163,512	163,512	500	44,565	45,065
Shared Care Scotland	-	16,803	16,803	-	19,865	19,865
Rank Foundation	175	-	175	-	28,200	28,200
SPLF Trust	900	3,675	4,575	900	14,872	15,772
Northwood Charitable Trust	-	29,300	29,300	-	-	-
R S MacDonald	-	12,000	12,000	-	15,000	15,000
Dundee City Council	-	16,800	16,800	-	24,436	24,436
NHS Tayside	-	15,911	15,911	-	-	-
Meeting Centres Scotland	-	20,000	20,000	-	-	-
Other	470	6,976	7,446	9,234	23,063	32,297
	1,545	284,977	286,522	10,634	170,001	180,635

4 Charitable activities

	Total Funds 2026 £	Total Funds 2025 £
Youth & Community Development	110,138	147,754

5 Other trading activities

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Fundraising events	20,653	6,354

6 Investments

	Unrestricted funds 2026 £	Unrestricted funds 2025 £
Investment income	1,746	2,150

7 Expenditure on charitable activities

	2026	2025
	£	£
Direct costs		
Staff costs	249,769	279,911
Fees, charges and commission	5,524	5,591
Projects and events	47,625	46,908
Advertising, literature & brochures	371	2,684
Referee costs	800	850
Kits, equipment & physio	14,233	9,675
Venue hire	17,536	19,278
Travelling	3,068	3,509
Office costs and telephone	12,644	16,315
Insurance	3,039	1,788
Utilities	1,214	25,124
Training costs	2,012	1,114
Repairs & cleaning	13,042	16,888
Sundries	1,996	2,471
Grant claw back	2,220	3,879
	375,093	435,985
Share of support and governance costs (see note 8)		
Support	11,475	10,965
Governance	16,025	10,883
	402,593	457,833
Analysis by fund		
Unrestricted funds	131,838	250,025
Restricted funds	270,755	207,808
	402,593	457,833

8 Support costs allocated to activities

	2026	2025
	£	£
Staff costs	11,475	10,965
Governance costs	16,025	10,883
	27,500	21,848

8 Support costs allocated to activities **(Continued)**

Governance costs comprise:	2026 £	2025 £
Legal and professional	7,188	2,076
Payroll	2,427	2,317
Independent Examination	6,410	6,490
	16,025	10,883

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or expenses from the trust during the year.

10 Employees

The average monthly number of employees during the year was:

	2026 Number	2025 Number
	27	32

Employment costs	2026 £	2025 £
Wages and salaries	248,705	276,212
Social security costs	9,041	10,752
Other pension costs	3,498	3,912
	261,244	290,876

Redundancy and termination payments totalling £590 were made in the reporting period.

No employee received remuneration amounting to more than £60,000 in either year.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

	2026 £	2025 £
Aggregate remuneration	53,225	49,872

11 Taxation

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

12 Debtors

	2026	2025
Amounts falling due within one year:	**£**	**£**
Trade debtors	960	22,116
Other debtors	18,658	900
Prepayments and accrued income	84,000	88,000
	103,618	111,016

13 Creditors: amounts falling due within one year

	Notes	2026	2025
		£	**£**
Deferred income	14	-	29,300
Trade creditors		7,509	12,108
Other creditors		725	-
Accruals		9,876	7,573
		18,110	48,981

14 Deferred income

	2026	2025
	£	**£**
Other deferred income	-	29,300

Last year, the charity received two grants which relate to activities and expenditure for the financial year ending 31 March 2026.These amounts were recognised as income in the Statement of Financial Activities during the current financial year, in line with the related expenditure and delivery of services.

Deferred income is included in the financial statements as follows:

	2026	2025
	£	**£**
Deferred income is included within:		
Current liabilities	-	29,300
Movements in the year:		
Deferred income at 1 May 2025	29,300	-
Released from previous periods	(29,300)	29,300
Deferred income at 30 April 2026	-	29,300

15 Retirement benefit schemes

Defined contribution schemes	2026 £	2025 £
Charge to profit or loss in respect of defined contribution schemes	3,498	3,912

The trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the trust in an independently administered fund.

Contributions totalling £725 (2025 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 May 2025	Incoming resources	Resources expended	Transfers	At 30 April 2026
	£	£	£	£	£
Staff redundancy reserve	8,826	-	(590)	5,105	13,341
General funds	14,048	191,065	(131,248)	(5,105)	68,760
	22,874	191,065	(131,838)	-	82,101

Previous year:	At 1 May 2024	Incoming resources	Resources expended	Transfers	At 30 April 2025
	£	£	£	£	£
Lochee Sports and Community Hub	2,042	-	-	(2,042)	-
Staff redundancy reserve	9,468	-	-	(642)	8,826
General funds	1,692	259,697	(250,025)	2,684	14,048
	13,202	259,697	(250,025)	-	22,874

Staff redundancy reserve
Designated for potential costs relating to staff redundancies.

Lochee Sports and Community Hub
Designated originally to cover capital commitment costs relating to the purchase of portacabins on the assignation of the lease at Lochee Sport & Community Hub however due to other security costs required this has been reassigned to cover the security costs in the year. The Portacabin costs were also waived last year.

17 Analysis of net assets between funds

	Unrestricted funds 2026 £	Restricted funds 2026 £	Total 2026 £
At 30 April 2026:			
Current assets/(liabilities)	82,101	174,230	256,331
	82,101	174,230	256,331

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 30 April 2025:			
Current assets/(liabilities)	22,874	160,008	182,882
	22,874	160,008	182,882

18 Operating lease commitments

Lessee

At the reporting end date the trust had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2026 £	2025 £
Within one year	-	1,000
Between two and five years	-	4,000
In over five years	-	87,000
	-	92,000

19 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 May 2024	Incoming resources	Resources expended	Balance at 1 May 2025	Incoming resources	Resources expended	Balance at 30 April 2026
	£	£	£	£	£	£	£
SFA Extra Time	49,580	44,565	(82,292)	11,853	163,512	(169,344)	6,021
RS MacDonald	-	15,000	(7,694)	7,306	12,000	(16,330)	2,976
Better Breaks	27,305	19,864	(20,138)	27,031	16,803	(20,651)	23,183
Rank Foundation	5,539	28,200	(24,878)	8,861	-	(8,861)	-
Stobswell Forum	9,297	-	(9,297)	-	-	-	-
SPFL Trust	4,185	14,872	(19,057)	-	3,675	(2,925)	750
NHS Tayside - Festive Friends	-	-	-	-	5,911	(5,911)	-
DVVA Mental Health	3,744	5,664	(4,795)	4,613	-	(1,463)	3,150
Meeting Centres Scotland - Capital	-	-	-	-	20,000	-	20,000
NHS Tayside - Capital	-	-	-	-	10,000	-	10,000
Scottish Football Association	92,000	-	(4,000)	88,000	-	(4,000)	84,000
Princes Trust	3,337	-	(1,893)	1,444	-	(1,344)	100
CLD	506	16,800	(12,634)	4,672	18,376	(15,798)	7,250
Nourish The Nation	-	9,600	(9,600)	-	-	-	-
Dundee City Council - Festive Grant	-	3,000	(3,000)	-	-	-	-
Northwood Charitable Trust	57	-	(57)	-	29,300	(12,500)	16,800
Lochee CRF - Defibrillator	-	2,524	(1,676)	848	-	(848)	-
Islamic Relief	-	5,400	(2,900)	2,500	5,400	(7,900)	-
Hillcrest Foundation	-	2,400	(150)	2,250	-	(2,250)	-
Other small grants	2,265	2,112	(3,747)	630	-	(630)	-
	197,815	170,001	(207,808)	160,008	284,977	(270,755)	174,230

19 Restricted funds **(Continued)**

SFA Extra Time
The Scottish FA, as part of the Extra Time Fund provided by The Scottish Government for after school and holiday activity schools for targeted primary school age children from low income families.

RS MacDonald
Funding received towards Dundee United Para Sports Club.

Better Breaks
Funding received from Shared Care Scotland for Dundee United Para Sports.

Rank Foundation
Funding the salary and development of a Community Coach

Stobswell Forum
Funding from Stobswell Forum SCIO for staffing costs.

SPFL Trust
Funding for the Kick Off Your Career Programme.

DVVA Mental Health Fund
Funding received from Dundee Volunteer & Voluntary Action for the Communities Mental Health and Wellbeing Fund for salary costs.

Scottish Football Association
Capital funding from the Grassroots and pitch fund to contribute to the redevelopment of Gussie Park.

Princes Trust
Funding toward the Get Started in Coaching Programme.

CLD DISC
Employing young people to deliver peer-led divisionary work in the community

Nourish The Nation

Funding to provide free spaces and meals for disadvantaged children during summer.

Dundee City Council - Festive Grant

Funding for celebrations to mark Dundee Festive Season.

19 Restricted funds **(Continued)**

Dundee City Council - Common Good Fund
Funding towards Dundee United Dynamos Project.

Lochee CRF Defibrillator
Funding towards the purchase and installation of a defibrillator.

Islamic Relief
Funding for food pack and wages.

Hillcrest Foundation
Funding received for community projects.

Meeting Centres Scotland
Seed funding for Community Hub Meeting Centre.

NHS Tayside - Capital Funding
Capital funding to be spent on future capital project.

NHS Tayside - Festive Friends
Funding received toward Festive Friends 2025.

Other **grants**
Includes funding and donations from Tesco and Foodbank.

20 Related party transactions

Transactions with related parties
During the year the trust entered into the following transactions with related parties:

Name of related party: Dundee United Football Club
Nature of relationship: Common associated control
Nature of transaction:

DUCT received donations in the form of office space, recognised at market value of £6,600 (2025 - £6,600) in the financial statements. In 2022, DUCT paid in lieu of a 25 year access agreement for use of the new upgraded pitch and facilities at Gussie Park, which commenced in May 2022. This amounted to £100,000 as an upfront rental payment. This payment has been spread over the term of the lease.

DUCT received £1,000 (2025 - £nil) relating to fundraising income.

DUCT paid £102 (2025 - £2,816) for kits and strips.

DUCT paid £2,723 (2025 - £8,161) to purchase tickets for distribution into the community.

Name of related party: Rank Foundation
Nature of relationship: 1 common director (David Dorward)
Nature of transaction: During the year, DUCT received grant funding from the Rank Foundation of £175 (2025 - £28,200) to fund the salary costs of an internship.

Name of related party: Leisure & Culture Dundee
Nature of relationship: 1 common trustee (David Dorward)
Nature of transaction: During the year, DUCT paid £10,673 (2025 - £nil) for facility hire.

Name of related party: NHS Tayside Charitable Trust
Nature of relationship: 1 common trustee (David Dorward)
Nature of transaction: During the year, DUCT received grant income of £15,911 (2025 - £nil).

U0009_Dundee United Community Trust Accounts for signing 300426

Final Audit Report 2026-08-19

Created:	2026-08-19
By:	lesley campbell (lesley.campbell@findlay-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAAbJ1rl02FVcZfOGan9g9AFcoiGH6nAdEl

"U0009_Dundee United Community Trust Accounts for signing 300426" History

Document created by lesley campbell (lesley.campbell@findlay-ca.co.uk)
2026-08-19 - 8:03:15 AM GMT

Document emailed to David Dorward (daviddorward@hotmail.co.uk) for signature
2026-08-19 - 8:03:20 AM GMT

Email viewed by David Dorward (daviddorward@hotmail.co.uk)
2026-08-19 - 2:26:53 PM GMT

Document e-signed by David Dorward (daviddorward@hotmail.co.uk)
Signature Date: 2026-08-19 - 3:55:00 PM GMT - Time Source: server - Signature Appearance Selected: DRAW

Document emailed to lesley campbell (lesley.campbell@findlay-ca.co.uk) for signature
2026-08-19 - 3:55:02 PM GMT

Email viewed by lesley campbell (lesley.campbell@findlay-ca.co.uk)
2026-08-19 - 3:55:57 PM GMT

Document e-signed by lesley campbell (lesley.campbell@findlay-ca.co.uk)
Signature Date: 2026-08-19 - 3:56:10 PM GMT - Time Source: server - Signature Appearance Selected: IMAGE

Agreement completed.
2026-08-19 - 3:56:10 PM GMT