

Registered number: SC342235
Charity number: SC039922

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

UNAUDITED
TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

TUESDAY



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DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

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DUNDEE UNITED COMMUNITY TRUST
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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2019**

Trustees

Michael Barile (resigned 13 May 2019)
David Dorward
Gavin Muir
Colin Stewart
Colin Clement
Lesley Campbell
Susan Batten
Dr Friederike Grauer (resigned 13 May 2019)
Moirra Hughes
George Laidlaw
Stuart Campbell (appointed 18 June 2019)

Company registered number

SC342235

Charity registered number

SC039922

Registered office

Dundee United Football Club, Tannadice Park, Tannadice Street, Dundee, DD3 7JW

Company secretary

Michael Barile (resigned 13 May 2019)

Chairman

David Dorward

Independent Examiner's

MHA Henderson Loggie, The Vision Building, Greenmarket, Dundee, DD1 4QB

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2019

The Trustees (who are the directors of the company for the purposes of company law) present their annual report together with the financial statements for the year from 1 May 2018 to 30 April 2019. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

The company also trades under the name UNITED for ALL, and previously were named Dundee United Supporter's Society (Youth and Community Development) Limited.

Objectives and Activities

a. POLICIES AND OBJECTIVES

Dundee United Community Trust are recognised as a key player in the local community. We deliver a vast array of projects across our four pillars of activity:

Sport - Providing sport for all and increasing participation levels

Health & Wellbeing - Helping the inactive to become active and helping the active remain active

Education - Improving engagement and increasing attainment and achievement

Inclusion and Equality - Engaging the entire community and providing equality of opportunity

Achievements and performance

a. REVIEW OF ACTIVITIES

The Community Trust experienced another period of significant growth in 2018-2019 across all areas of its activity under the continued guidance of its Head of Operations, Jamie Kirk. During the financial period the Charity invested significantly on staff resources to grow the organisation and appointed a new Community Coaching Manager to lead on the implementation of ambitious plans to increase provision of football related community coaching programmes in the City and surrounding areas. Paul Wilson took up this position in June 2018, replacing the outgoing Gordon Grady who took up a new position within Dundee United Football Club. Paul brought over a decade of experience in similar positions and the Trust has benefited from this experience, as demonstrated in the growth of our football related provision during the year. Some of the key successes relating to the football programme include:

The Trust doubled the number of sessions each week for nursery aged children to 6 sessions, giving opportunities for up to 72 children and families. DUCT successfully secured a multi-year grant totalling £22,500 from Cattanach Trust to further enhance early years provision and will therefore provide free sessions, focussed on areas of multiple deprivation as a priority.

After school football provision was re-branded to be called "soccer centres" with two new sessions added in the Angus area at Tealing Primary School which operated with a waiting list. In order to ensure the sessions were open to all and in consideration to the number of families living in poverty in the City, we took the decision to make all soccer centre sessions free of charge to participants.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2019

One of our most significant developments for the year was the rebrand and relaunch of the long-running J League programme. J League had been the flagship of the Dundee United FC community programme pre-transfer but the time was right for a refresh. Dundee United Junior Academy launched in its place in August 2018 and aimed to focus on an improved coaching structure and a clearer pathway from recreational football to local grassroots teams and youth academy football if a player demonstrates the required talent. Participation in the new programme resulted in growth in participation of 91% with 115 members signing up the 2018/2019 season compared with 60 at its peak in 2017/2018.

The Trust continued to support Dundee United Women's FC who had a massively successful season in securing promotion to SWPL 2 through winning the SWFL 1. While success on the pitch is always good, it is the opportunity to shine a light on the players as positive female role models to young girls in the community which presents the Charity with the greatest opportunities. While female football is growing there continues to be a significant drop-off rate of sports participation at secondary school age and there is significant benefit to the local community in utilising strong female role models in this regard to inspire life-long participation in physical activity, regardless of level. We have achieved success in working towards this in 2018/2019, with players from the team leading our sessions for primary school aged girls and this will be key to growing a full female pathway in the future, providing excellent opportunities to 100s of girls in the local area and inspiring them to get involved.

Our para-football section – that is coaching opportunities for children, young people and adults with a disability – has grown with the introduction to a new team for adults with a mental ill health diagnosis. The team takes part in weekly training and also represents the Dundee United family at the National League facilitated by the Scottish FA. We also introduced a new session for children with a physical disability which was something that did not previously exist in the City or surrounding areas.

In addition to increasing provision of football-related activities, the Trust also expanded our non-football programme in the areas of health, education and inclusion. We continued to deliver the World leading football related health and well-being programme "Football Fans in Training" thanks to ongoing funding and support from the Scottish Professional Football League Trust, who also contributed funding to our first ever Festive Friends Christmas Day meal held on Christmas Day 2018 – our clear highlight of 2018/2019. The project saw us open the doors of Tannadice Park – home of Dundee United FC – on Christmas Day to provide a 3 course Christmas meal, entertainment and a selection of gifts to 68 members of the local community who otherwise may have been on their own or would potentially not have been able to afford to provide a meal for their families. We hope this now forms a key recurring part of our annual programming. Our walking sports club saw us continue to provide weekly opportunities in football and netball for over 50s in the community to keep active and we enhanced this provision locally by facilitating the first official league competition to be hosted in the region.

The volume and impact of education programmes offered by the Trust also increased significantly and we delivered more than double the number of sessions in 2018/2019. At the end of April 2019 the Trust had regular education focussed activity in 10 local primary and secondary schools covering Dundee and Angus local authority areas. Thanks to funding received from Dundee Partnership we were able to continue delivery of our hugely popular Tackling Schoolwork programme in Dens Road Primary School, Clepington Primary School, Our Lady's Primary School, St Peter and Paul's Primary School and Ardler Primary School. Working with Tealing Primary School, St Pius Primary School and St Andrews Primary School we were also able to take the programme to their pupils utilising Pupil Equity Funding. We also worked with St Johns RC High School to utilise Pupil Equity Funding to implement a pilot programme for targeted pupils to improve attainment using health and wellbeing outcomes as a hook to engage. Thanks to Heritage Lottery Fund we were able to introduce a new education project called "Shoot Back in Time" which uses the brand of Dundee United as the lens to teach primary aged pupils about local and personal heritage pertinent to WWI. We successfully delivered this project with 5 local primary schools. We continue to provide support to the long-running CLD United project which provides sports leadership and mentoring support to targeted young people who then progress to delivering peer-led diversionary work in and for the local community. All of the young people engaged in 2018/2019 achieved a positive destination and indeed one of the graduates now leads on our Still Game project for over 65s as well as supporting in other areas of our work.

It is reassuring that the detail provided above still is only really a snapshot of what has been another very

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2019

successful year. Not only have we managed to deliver a wide variety of successful projects for the local community, we have managed to focus our growth around a smaller pool of talent – ensuring quality rather than simply focussing on quantity. This approach will see us continue to invest in a smaller pool of people and move away from sessional staff members wherever possible which also provides economic and career based benefits to our staff members as well as a level of sustainability for us. Year two of funding from Robertson Trust and Gannochy Trust also allowed Michael Malone to continue to contribute positively to our work and this continuity has been invaluable to us. The ongoing support of our other funders and partners is much appreciated.

Financial review

a. GOING CONCERN

After making appropriate enquiries, the trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

b. RESERVES POLICY

The financial results of the company are set out in the financial statements. Unrestricted funds held at 30 April 2019 amounted to £66,473 (2018 - £50,820). Restricted funds held at 30 April 2019 amounted to £42,047 (2018 - £25,380).

The reserves policy of the company is to hold around 6 months of the annual budgeted unrestricted expenditure. These reserves are needed in the event of unexpected costs or reduced income. As the charity grows this level will be reviewed and increased.

Structure, governance and management

a. CONSTITUTION

The company, which is a recognised charity in Scotland, is constituted under a Memorandum of Association dated 30 June 2016 and is a registered charity number SC039922.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

The management of the company is the responsibility of the Trustees who are elected and co-opted under the terms of the Articles of Association.

This report was approved by the Trustees, on 21 January 2020 and signed on their behalf by:


.....
Lesley Campbell

DUNDEE UNITED COMMUNITY TRUST
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TRUSTEES' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 30 APRIL 2019

The Trustees (who are also directors of Dundee United Community Trust for the purposes 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. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgments and accounting 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2019

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF DUNDEE UNITED COMMUNITY TRUST

I report on the financial statements of the company for the year ended 30 April 2019 which are set out on pages 8 to 23.

This report is made solely to the company's Trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The Trustees, who are also the directors of the company 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 Investment (Scotland) Act 2005 (the Act) and the Charities Accounts (Scotland) Regulations 2006 (the Accounts Regulations). The Trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the 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 REPORT

My examination was carried out in accordance with regulation 11 of the Accounts Regulations. An examination includes a review of the accounting records kept by the company 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 you as 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.

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INDEPENDENT EXAMINER'S REPORT (continued)
FOR THE YEAR ENDED 30 APRIL 2019

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 Accounts Regulations; and
 - to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard in the UK and Republic of Ireland (FRS 102) and in other respects comply with regulation 8 of the Accounts Regulations
- have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Signed:



Dated: 21 January 2020

Sheena Gibson FCCA

MHA HENDERSON LOGGIE

Chartered Accountants
The Vision Building
Greenmarket
Dundee
DD1 4QB

Trading name of Henderson Loggie LLP

DUNDEE UNITED COMMUNITY TRUST
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 APRIL 2019**

	Note	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
INCOME FROM:					
Donations and legacies	2	67,054	192,323	259,377	229,018
Charitable activities	3	49,450	16,063	65,513	89,218
Investments	4	58	-	58	27
TOTAL INCOME		116,562	208,386	324,948	318,263
EXPENDITURE ON:					
Charitable activities	7	100,202	192,426	292,628	272,746
TOTAL EXPENDITURE	7	100,202	192,426	292,628	272,746
NET INCOME BEFORE TRANSFERS		16,360	15,960	32,320	45,517
Transfers between Funds	14	(707)	707	-	-
NET INCOME BEFORE OTHER RECOGNISED GAINS AND LOSSES		15,653	16,667	32,320	45,517
NET MOVEMENT IN FUNDS		15,653	16,667	32,320	45,517
RECONCILIATION OF FUNDS:					
Total funds brought forward (as restated)		50,820	25,380	76,200	30,683
TOTAL FUNDS BROUGHT FORWARD (AS RESTATED)		66,473	42,047	108,520	76,200

The notes on pages 10 to 23 form part of these financial statements.

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)
REGISTERED NUMBER: SC342235

BALANCE SHEET
AS AT 30 APRIL 2019

	Note	£	2019 £	£	2018 Restated £
CURRENT ASSETS					
Debtors	11	2,223		21,133	
Cash at bank and in hand		111,349		64,634	
		<u>113,572</u>		<u>85,767</u>	
CREDITORS: amounts falling due within one year	12	<u>(5,052)</u>		<u>(9,567)</u>	
NET CURRENT ASSETS			<u>108,520</u>		<u>76,200</u>
NET ASSETS			<u>108,520</u>		<u>76,200</u>
CHARITY FUNDS					
Restricted funds	14		42,047		25,380
Unrestricted funds	14		66,473		50,820
TOTAL FUNDS			<u>108,520</u>		<u>76,200</u>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees 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 financial statements were approved and authorised for issue by the Trustees on 21 January 2020 and signed on their behalf, by:

..... *Lesley Campbell*
Lesley Campbell

The notes on pages 10 to 23 form part of these financial statements.

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Dundee United Community Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Dundee United Community Trust's registered office is Dundee United Football Club, Tannadice Park, Tannadice Street, Dundee, DD3 7JW.

The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest pound.

1.2 Company status

The company is a company limited by guarantee, incorporated in Scotland within the United Kingdom (company number SC342235). The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.3 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements.

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

1. ACCOUNTING POLICIES (continued)

1.4 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated services or facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the company of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' Report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company 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.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Dundee United Football Club donates premises and facilities at the GA arena. They also provide office facilities and the surrounding costs. The value of this is based on the cost of buying similar accommodation in the City of Dundee.

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

1. ACCOUNTING POLICIES (continued)

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.

Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Charitable activities and Governance costs are costs incurred on the company's educational operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

1.6 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.7 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.8 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

1. ACCOUNTING POLICIES (continued)

1.10 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.11 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

1.12 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

2. DONATIONS, GRANTS AND LEGACIES

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Other donations	18,086	2,440	20,526	24,198
Donation - DUFC	9,750	126,000	135,750	156,863
Dundee United Supporters Trust & DUDA	5,500	-	5,500	-
Other grants	6,040	-	6,040	3,505
SCVO	-	7,709	7,709	3,637
SFA	-	-	-	6,175
Al Maktoum - Amputee football grant	-	-	-	1,570
Alexander Moncur	-	-	-	3,000
Gannochy Trust	-	7,500	7,500	7,500
Robertson Trust	-	7,500	7,500	7,500
People's Health	-	4,083	4,083	4,084
Fundraising	8,680	-	8,680	10,986
Jim McLean Statue	-	18,471	18,471	-
Dundee City Council	4,516	-	4,516	-
Chance to Study	14,482	-	14,482	-
National Heritage	-	9,200	9,200	-
Still Game Trust	-	1,920	1,920	-
Cattanach Trust	-	7,500	7,500	-
Total	67,054	192,323	259,377	229,018

In 2018 total income of £229,018 was split £33,506 unrestricted to £195,512 restricted funds.

3. ANALYSIS OF INCOME FROM CHARITABLE ACTIVITIES BY TYPE OF INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Football	13,710	15,933	29,643	42,975
Various	725	-	725	10,170
Other project income	9,471	-	9,471	9,656
After School Clubs	12,140	-	12,140	7,226
J League	-	-	-	2,126
Holiday football camps	13,404	130	13,534	17,065
	49,450	16,063	65,513	89,218
Total 2018	46,243	42,975	89,218	

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

4. INVESTMENT INCOME

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Bank interest	58	-	58	27
<i>Total 2018</i>	27	-	27	

5. DIRECT COSTS

	Basis of Allocation	Community Activities £	Total 2019 £	Total 2018 £
Just Giving Commission	Direct	584	584	609
Event costs	Direct	1,556	1,556	860
Literature & brochures	Direct	4,186	4,186	1,099
Referee costs	Direct	418	418	660
Football kits and other sports equipment	Direct	6,148	6,148	7,835
Rent	Direct	12,052	12,052	8,711
Travelling	Direct	4,668	4,668	3,557
Office costs	Direct	9,760	9,760	4,925
Provision of tickets	Direct	11,256	11,256	11,617
Telephone	Direct	2,509	2,509	-
Repairs & cleaning	Direct	2,208	2,208	-
Training costs	Direct	120,000	120,000	120,000
Sundries	Direct	1,374	1,374	838
Insurance	Direct	492	492	489
Subscriptions	Direct	509	509	385
Wages and salaries	Direct	105,679	105,679	107,460
National insurance	Direct	6,046	6,046	2,058
Pension cost	Direct	2,235	2,235	263
		291,680	291,680	271,366
<i>Total 2018</i>		<i>271,366</i>	<i>271,366</i>	

6. GOVERNANCE COSTS

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £	Total funds 2018 £
Independent examiners fee	948	-	948	1,380

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

7. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2019 £	Other costs 2019 £	Total 2019 £	Total 2018 £
Community activities	113,960	177,720	291,680	271,366
Expenditure on governance	-	948	948	1,380
	<u>113,960</u>	<u>178,668</u>	<u>292,628</u>	<u>272,746</u>
<i>Total 2018</i>	<u>109,781</u>	<u>162,965</u>	<u>272,746</u>	

8. NET INCOME/(EXPENDITURE)

This is stated after charging:

	2019 £	2018 £
Independent examiner's fee	<u>948</u>	<u>1,380</u>

During the year, no Trustees received any remuneration (2018 - £NIL).
During the year, no Trustees received any benefits in kind (2018 - £NIL).
During the year, no Trustees received any reimbursement of expenses (2018 - £NIL).

9. INDEPENDENT EXAMINER'S REMUNERATION

There was £948 Independent Examination fee incurred in the year (2018 - £1,380).

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

10. STAFF COSTS

Staff costs were as follows:

	2019 £	2018 £
Wages and salaries	105,679	107,460
Social security costs	6,046	2,058
Other pension costs	2,235	263
	<u>113,960</u>	<u>109,781</u>

The average number of persons employed by the company during the year was as follows:

	2019 No.	2018 No.
Total employees.	33	30

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

11. DEBTORS

	2019 £	2018 £
Trade debtors	-	17,240
Other debtors	2,223	3,893
	<u>2,223</u>	<u>21,133</u>

12. CREDITORS: Amounts falling due within one year

	2019 £	2018 £
Trade creditors	3,110	3,799
Other taxation and social security	-	3,205
Other creditors	1,018	-
Accruals and deferred income	924	2,563
	<u>5,052</u>	<u>9,567</u>

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

13. PRIOR YEAR ADJUSTMENT

The 2018 figures show a restatement in the accounts. The donations from DUDA and Arabtrust and part of the donation from Dundee United Football club have been restated alongside corresponding costs to unrestricted in line with the terms of the donation for community purposes.

The prior year adjustment meant a reduction in the monies held in the Dundee United Football Club fund brought forward by £20,088. These movements were also reflected in the general reserve which increased by £20,088.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

14. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

	Balance at 1 May 2018 Restated £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2019 £
Unrestricted funds					
General Funds - all funds	50,820	116,562	(100,202)	(707)	66,473
Restricted funds					
Dundee United Football Club	-	126,000	(126,000)	-	-
National Heritage	-	9,200	(3,679)	-	5,521
Jim McLean Statue	-	18,471	(317)	-	18,154
CLD DISC	13,313	5,850	(15,781)	-	3,382
Dr Guthries - Co-ordinator	1,400	-	(1,400)	-	-
Hospitality	-	11,256	(11,256)	-	-
SCVO	1,494	7,709	(6,915)	-	2,288
Gannochy/Robertson/Cattanach Trust	3,126	22,500	(18,956)	-	6,670
Still Game Trust	4,084	1,919	(376)	-	5,627
Festive Friends	-	850	(1,557)	707	-
Girls Festival	-	548	(548)	-	-
People's Health	-	4,083	(4,083)	-	-
4-4-2	325	-	(325)	-	-
Bairns Tea	405	-	-	-	405
Alexander Moncur	1,233	-	(1,233)	-	-
	25,380	208,386	(192,426)	707	42,047
Total of funds	76,200	324,948	(292,628)	-	108,520

Purposes of Restricted Funds

Dundee United Football Club - gift in kind received relating to rent of office space and provision of pitch hire.

National Heritage - funding to provide a project called 'shoot back in time' to aid teaching children about local and personal heritage.

Jim McLean Statue - fundraising raised towards the costs of erecting a statue

CLD DISC - manage the community activities of Dundee United Football Club

Dr Guthries - Co-ordinator - Funding towards costs of a co-ordinator

SCVO - funding towards the salary of a co-ordinator

Gannochy/Robertson/Cattanach Trust - funding towards the salary of a full time project assistant

Still Game Trust - funding to support a weekly activities club for over 65s

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

14. STATEMENT OF FUNDS (continued)

Girls Festival - Supporting the girls fame in Dundee and hosting festivals and managing Primary School girls only festivals

Festive Friends - funding to deliver christmas lunch and entertainment to local community to reduce loneliness and isolation

Hospitality fund - funding to provide a 4 places in hospitality to each home game to different beneficiaries.

People's Health - funding to support a weekly activities club for over 65s which reduces impact of loneliness and isolation.

SPFL Trust 4-4-2 project - funding to encourage primary school children to read.

Bairns Tea - funding to provide physical activity and free meals to under priviledged children in Dundee

Alexander Moncur - funding towards the salary of a co-ordinator

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

14. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

	<i>Balance at 1 May 2017</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 April 2018 Restated</i>
	£	£	£	£
General Funds - all funds	14,518	106,026	(69,724)	50,820
Restricted funds				
Amputee Football	-	1,570	(1,570)	-
Breakfast Club	-	1,200	(1,200)	-
DUWFC	3,568	-	(3,568)	-
Dundee United Football Club	124	126,000	(126,124)	-
Postcode Community Trust	494	-	(494)	-
Awards for All	4,815	-	(4,815)	-
Homework Club	-	11,280	(11,280)	-
Celebrate Burns	800	800	(1,600)	-
Fit Fans	864	-	(864)	-
CLD DISC	4,100	30,175	(20,962)	13,313
Dr Guthries - Co-ordinator	1,400	-	-	1,400
Hospitality	-	11,256	(11,256)	-
SCVO	-	3,637	(2,143)	1,494
Gannochy/Robertson Trust	-	15,000	(11,874)	3,126
Still Game Trust	-	1,920	(1,920)	-
Festive Friends	-	700	(700)	-
Girls Festival	-	885	(885)	-
People's Health	-	4,084	-	4,084
4-4-2	-	325	-	325
Bairns Tea	-	405	-	405
Alexander Moncur	-	3,000	(1,767)	1,233
	<u>16,165</u>	<u>212,237</u>	<u>(203,022)</u>	<u>25,380</u>

SUMMARY OF FUNDS - CURRENT YEAR

	<i>Balance at 1 May 2018 Restated</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 30 April 2019</i>
	£	£	£	£	£
General funds	50,820	116,562	(100,202)	(707)	66,473
Restricted funds	25,380	208,386	(192,426)	707	42,047
	<u>76,200</u>	<u>324,948</u>	<u>(292,628)</u>	<u>-</u>	<u>108,520</u>

DUNDEE UNITED COMMUNITY TRUST
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2019

14. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - PRIOR YEAR

	<i>Balance at 1 May 2017</i>	<i>Income</i>	<i>Expenditure</i>	<i>Balance at 30 April 2018</i>
	£	£	£	£
General funds	14,518	106,026	(69,724)	50,820
Restricted funds	16,165	212,237	(203,022)	25,380
	<u>30,683</u>	<u>318,263</u>	<u>(272,746)</u>	<u>76,200</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

	Unrestricted funds 2019	Restricted funds 2019	Total funds 2019
	£	£	£
Current assets	71,525	42,047	113,572
Creditors due within one year	(5,052)	-	(5,052)
	<u>66,473</u>	<u>42,047</u>	<u>108,520</u>

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

	<i>Unrestricted funds 2018</i>	<i>Restricted funds 2018</i>	<i>Total funds 2018</i>
	£	£	£
Current assets	56,588	29,179	85,767
Creditors due within one year	(5,768)	(3,799)	(9,567)
	<u>50,820</u>	<u>25,380</u>	<u>76,200</u>

16. PENSION COMMITMENTS

The company operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £2,235 (2018 - £263). Contributions totalling £nil (2018 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

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NOTES TO THE FINANCIAL STATEMENTS
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17. RELATED PARTY TRANSACTIONS

During the year the company received a donation of £1,000 (2018 - £4,500) from the Dundee United Supporters Society Limited, also known as the Arabtrust. George Laidlaw, Stuart Campbell and Susan Batten are also directors of this company.

Dundee United Football Club is considered to be a related party on the basis it can influence the activities. David Dorward is also a director of Dundee United Football Club and Colin Stewart is an associate director.

During the year Dundee United Community Trust occupied premises within Tannadice Park the home of DUFC and were donated facilities at GA Arena (Gussie Park), but no charge was made for this. The following amounts have been grossed up within the financial statements for the year to 30 April 2019, and recognised as a gift in kind, included within donations in note 2:-

Rent of office space	£ 6,000
Pitch Hire	£ 120,000
Total donation of services	<u>£ - 126,000</u>