

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 2020

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DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

CONTENTS

	Page
Reference and Administrative Details of the Company, its Trustees and Advisers	1
Trustees' Report	2 - 6
Independent Examiner's Report	7 - 8
Statement of Financial Activities	9
Balance Sheet	10 - 11
Notes to the Financial Statements	12 - 26

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 30 APRIL 2020

Trustees	Ian Lowe (appointed 27 January 2020) Stuart Campbell David Dorward Ian Grant (appointed 27 January 2020) Gavin Muir Colin Stewart Moirra Hughes George Laidlaw (resigned 10 March 2020) Colin Clement Lesley Campbell (resigned 12 July 2020) Rizwan Rafik (appointed 16 November 2020) Susan Batten
Company registered number	SC342235
Charity registered number	SC039922
Registered office	Dundee United Football Club Tannadice Park Tannadice Street Dundee DD3 7JW
Chairman	David Dorward
Independent Examiner	MHA Henderson Loggie Chartered Accountants The Vision Building Greenmarket Dundee DD1 4QB

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 30 APRIL 2020

The Trustees present their annual report together with the financial statements of the Company for the year 1 May 2019 to 30 April 2020. The Annual Report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual Report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Company qualifies as small under section 382 of the Companies Act 2006, the Strategic Report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

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

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

Achievements and performance (continued)

a. Main achievements of the Company

The Community Trust continued to experience growth in the number of activities delivered and the number of participants taking part in 2019/2020. During the period, the Trust developed and announced a new strategic plan to guide its work for the next 5 years and identified key priority areas: Healthy Lifestyles, Lifelong Learning, Sport for All and Uniting the Community. The new strategic plan was launched at a public event in December 2019.

Healthy Lifestyles

Our innovative Walking Sports Club for over 50s continues to develop with around 30 regular attendees each week across Football and Netball activities. We co-hosted the inaugural East Region Walking Football League during the course of the year, a fantastic milestone for the groups.

Uptake in Football Fans in Training, delivered in partnership with the Scottish Professional Football League Trust increased on the previous year for both the male and female groups.

We partnered with NHS Tayside to pilot community based mental health activities which used Tannadice Park – home of our main partner Dundee United Football Club – as a non-clinical alternative venue. The groups reported higher levels of retention than in previous intakes, which was the primary aim of the project.

The Trust secured a key new project through funding received from Scottish Government via the Oral Health Community Challenge Fund. "Terry's Tooth Club" works within local nurseries to improve infant oral health and the project will continue for a further 2 years thanks to this funding.

Ongoing support from Cattanach Trust allowed us to continue to deliver our physical literacy programme Tiny Tangerines for nursery aged children. This aims to give local children the best start in life, encouraging parental involvement in this fun weekly programme.

Lifelong Learning

Having delivered primary school education programmes in previous years we aimed to streamline and focus the majority of our efforts within the immediate local community of 5 primary schools and with funding secured from Scottish Children's Lottery, Dundee Bairns and Dundee Partnership we delivered the "Dundee United Education Hub". The Hub combined our two popular curricular enrichment projects "Tackling Schoolwork" (aimed at improving numeracy and literacy) and "Shoot Back in Time" (aimed at engaging children in learning about WWI) with a new breakfast and after-school club programme. For the duration of the school year we supported local children with a healthy breakfast, a walking bus to school and a warm evening meal and some physical activity/social activity to wrap around the school day.

Our innovative CLD United project in partnership with Community Learning and Development within Dundee City Council continues to thrive into its 17th year. The project blends employability skills delivered with local high school children and peer-led diversionary work in and for the local community. The Trust employs the peer-mentors who deliver and develop the project, the outcome of which is that we are one of the main employers of young people in the Maryfield ward in Dundee.

Sport for All

We continued to see significant growth in our sports programmes during the year with development in girls and women's football and in sport for people with a disability being notable areas of success for the Trust. Between November 2019 and February 2020 the Dundee United Girls Academy grew from 1 team at under 9s to 1 team: under 9s, under 11s, under 13s and under 15s. The Trust also continued to support the development of the female game in the region by co-hosting under 9s activity and leading on primary school festivals in partnership

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

Achievements and performance (continued)

with Active Schools Dundee and the Scottish FA East Region.

The Trust also continued to develop or innovative Para-Sports Club for people with a disability. The programme expanded from a session for children with a physical disability to include opportunities for children and young people with a learning disability as well as striking a partnership with Kingspark School which saw the Trust deliver the first ever programme of after-school football in the school. We continued to support and grow our Mental Health and Well-being team which now competes in the National league administered by the Scottish FA and we hosted the first league day in Dundee in several years, which was a real positive step for the City.

Uniting the Community

For the second year in a row the Trust opened the doors of Tannadice Park on Christmas day and in 2019 we welcomed around 140 families, individuals and volunteers to share a very special day with us. Thanks for the fundraising efforts of Team DUCT at the Dundee Kiltwalk event, funding from the Scottish Professional Football League Trust and the support of various local individuals and organisations we were able to provide transport to and from the venue, a lovely 3 course meal, some gifts for our guests and some terrific entertainment.

We continued to support the delivery of monthly Football Memories events in partnership with Alzheimer's Scotland and continued to deliver our ongoing Still Game activities club for over 65s.

Awards and Recognition

In addition to another year of strong growth, the Trust received several awards in recognition of its work. It was awarded the "Best Football for All " award in the East Region in July 2019, followed by the prestigious "Best Professional Club in the Community" award in October 2019; both awards delivered by the Scottish Football Association. In December 2019 the Trust was also awarded with the Good Governance Award by Dundee Volunteer and Voluntary Action, a hallmark for Scottish Charity governance recognised by OSCR.

Coronavirus: Impact and Adaptations

Like the vast majority (if not all) charities and businesses, we have felt the impact of Coronavirus on our organisation – both from an operational perspective through stopping activities and a financial knock-on effect.

In order to safeguard our organisation and protect our staff we implemented the Coronavirus Job Retention Scheme as soon as it was available to us. This allowed us to regroup and develop a plan to guide our recovery.

During the crisis phase of the virus the Trust was able to access external funding from Foundation Scotland, Awards for All and an anonymous donor to launch our "United vs Covid" programme. Through this initiative we adapted our delivery model from face to face to digital which allowed us to continue to support our service users during this difficult time. The funding also allowed us to bring staff back to work. The delivery of this work – and the impact of covid-19 extends into 2020/2021.

The funding secured as noted above assisted in mitigating lost revenue as a result of ceasing our regular activities. Within this reporting period the Trust missed around 6 weeks of participation programmes as well as 2 weeks of Easter Holiday Football Camps. While this revenue will not be recovered, we remain confident that our programmes will recover over time and that by utilising the support available to us to its fullest we have developed a strong platform to continue to provide vital services to the Community in 2020/2021 and beyond.

Financial review

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

Financial review (continued)

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 2020 amounted to £61,277 (2019 - £66,473). Restricted funds held at 30 April 2020 amounted to £35,504 (2019 - £42,047).

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. Unrestricted spend for 6 months amounts to £65,342 (2019 - £50,101). Currently the unrestricted reserves do not meet the policy however the trustees are currently addressing this.

Structure, governance and management

a. Constitution

Dundee United Community Trust is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association which was updated 30 June 2016 and is a registered charity SC039922.

b. Methods 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 Memorandum of Association.

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

Statement of Trustees' responsibilities


The Trustees (who are also the directors of the Company 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 Company and of its incoming resources and application of resources, including its income and expenditure, 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 (FRS 102)
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Company's transactions and disclose with reasonable accuracy at any time the financial position of the 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 (as amended). They are also responsible for safeguarding the assets of the Company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees on 25 January 2021 and signed on their behalf by:


.....
Gavin Muir

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 30 APRIL 2020

Independent Examiner's Report to the Trustees of Dundee United Community Trust

I report on the accounts of the company for the year ended 30 April 2020 which are set out on pages 9 to 26.

Respective Responsibilities of Trustees and Examiner

The trustees, who are also 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) Regulation 2006 ('the Accounts Regulations')(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 was carried out in accordance with regulation 11 of the 2006 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 accounts.

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 30 APRIL 2020

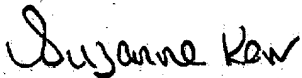
Independent Examiner's Statement

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 2006 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 2006 Accounts Regulationshave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable proper understanding of the financial statements to be reached.

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.

Signed:



Dated: 25 January 2021

Suzanne Kerr FCCA

MHA HENDERSON LOGGIE
(trading as Henderson Loggie LLP)
Chartered Accountants
The Vision Building
Greenmarket
Dundee
DD1 4QB

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 APRIL 2020

	Note	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	265,110	56,367	321,477	250,697
Charitable activities	4	-	54,346	54,346	65,513
Other trading activities	5	-	17,307	17,307	8,680
Investments	6	-	110	110	58
Total income		265,110	128,130	393,240	324,948
Expenditure on:					
Raising funds	7	-	2,803	2,803	500
Charitable activities:					
Other trading activities		-	2,803	2,803	500
Charitable activities		274,294	125,079	399,373	291,628
Total expenditure		274,294	130,685	404,979	292,628
Net expenditure		(9,184)	(2,555)	(11,739)	32,320
Transfers between funds	15	2,641	(2,641)	-	-
Net movement in funds		(6,543)	(5,196)	(11,739)	32,320
Reconciliation of funds:					
Total funds brought forward		42,047	66,473	108,520	76,200
Net movement in funds		(6,543)	(5,196)	(11,739)	32,320
Total funds carried forward		35,504	61,277	96,781	108,520

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 12 to 26 form part of these financial statements.

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

BALANCE SHEET
AS AT 30 APRIL 2020

	Note	2020 £	2019 £
Current assets			
Debtors	13	11,538	2,223
Cash at bank and in hand		108,485	111,349
		<u>120,023</u>	<u>113,572</u>
Creditors: amounts falling due within one year	14	(23,242)	(5,052)
Net current assets		<u>96,781</u>	<u>108,520</u>
Total assets less current liabilities		<u>96,781</u>	<u>108,520</u>
Net assets excluding pension asset		<u>96,781</u>	<u>108,520</u>
Total net assets		<u><u>96,781</u></u>	<u><u>108,520</u></u>
Charity funds			
Restricted funds	15	35,504	42,047
Unrestricted funds	15	61,277	66,473
Total funds		<u><u>96,781</u></u>	<u><u>108,520</u></u>

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

BALANCE SHEET (CONTINUED)
AS AT 30 APRIL 2020

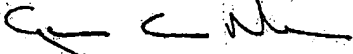
The Company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

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

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

The financial statements were approved and authorised for issue by the Trustees on 25 January 2021 and signed on their behalf by:



Gavin Muir

The notes on pages 12 to 26 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 2020

1. General information

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.

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 . 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.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 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.

2.2 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.

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.

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
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

2. Accounting policies (continued)

2.3 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.

2.4 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 institution with whom the funds are deposited.

2.5 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.

2.6 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.

2.7 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 in the Statement of Financial Activities as a finance cost.

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

2. Accounting policies (continued)

2.8 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.

2.9 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.

2.10 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. A transfer is made from unrestricted funds to restricted funds to compensate fully all restricted funds which would otherwise be in deficit at the accounting date.

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

3. Income from donations and legacies

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Donations			
Jim Mclean statue	42,535	-	42,535
Hospitality donations	22,000	-	22,000
Dundee Bairns	5,000	-	5,000
Foodbank	2,274	-	2,274
Dundee United Football Club	131,625	-	131,625
Other donations	-	28,290	28,290
Grants			
CLD DISC	15,520	-	15,520
People's Health	3,402	-	3,402
Scottish Government Oral Health	27,928	-	27,928
Alexander Moncur Trust	2,000	-	2,000
Cattanach Trust	7,500	-	7,500
Foundation Scotland	5,000	-	5,000
SPFL	-	8,750	8,750
Job retention scheme	-	9,113	9,113
Dundee City Council	-	6,134	6,134
Other grants	-	4,080	4,080
Similar incoming resources			
Community football	326	-	326
	265,110	56,367	321,477

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

3. Income from donations and legacies (continued)

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations			
Dundee United Football Club	126,000	9,750	135,750
Jim Mclean statue	18,471	-	18,471
Other donations	5,405	20,086	25,491
Arabtrust & DUDA	-	5,500	5,500
Grants			
Cattanach Trust	7,500	-	7,500
National Heritage	9,200	-	9,200
Gannochy Trust	7,500	-	7,500
Robertson Trust	7,500	-	7,500
SCVO	7,709	-	7,709
Chance to study	-	14,482	14,482
Other grants	3,038	8,556	11,594
	<u>192,323</u>	<u>58,374</u>	<u>250,697</u>

4. Income from charitable activities

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Income from charitable activities - Youth and Community Development	54,346	54,346

	<i>Restricted funds 2019 £</i>	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Income from charitable activities - Youth and Community Development	16,062	49,451	65,513

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £
Fundraising	17,307	17,307

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Fundraising	8,680	8,680

6. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £
Investment income	110	110

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income	58	58

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

7. Expenditure on raising funds

Fundraising trading expenses

	Unrestricted funds 2020 £	Total funds 2020 £
Costs of fundraising	2,803	2,803

Fundraising trading expenses (continued)

	<i>Unrestricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Costs of fundraising	500	500

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Total funds 2020 £
Youth and Community Development	402,176	402,176

	<i>Activities undertaken directly 2019 £</i>	<i>Total funds 2019 £</i>
Youth and Community Development	292,128	292,128

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

8. Analysis of expenditure by activities (continued)

9. Analysis of charitable activities

	2020	2019
	£	£
Direct costs		
Just Giving Commission	1,462	584
Event costs	7,906	1,056
Literature & brochures	2,778	4,186
Referee costs	562	418
Football kits and other sports equipment	5,972	6,148
Rent	14,849	12,052
Travelling	6,587	4,668
Office costs	2,786	9,760
Provision of tickets	11,256	11,256
Grants repayable to funder	13,572	-
Project costs - oral health/foodbank	12,433	-
Telephone	1,536	2,509
Repairs & cleaning	3,719	2,208
Jim Mclean statue costs	42,420	-
Bank charges	20	-
Training costs	120,000	120,000
Sundries	3,131	1,374
Insurance	1,653	492
Subscriptions	732	509
Wages & salaries	140,484	105,679
Employers national insurance	4,997	6,046
Pension costs	2,145	2,235
	401,000	291,180
Governance costs		
Independent examiners fee	974	948
Professional fees	202	-
	1,176	948
	402,176	292,128

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

10. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the Company's independent examiner for the independent examination of the Company's annual accounts	<u>974</u>	<u>948</u>

11. Staff costs

	2020 £	2019 £
Wages and salaries	140,484	105,679
Social security costs	4,997	6,046
Contribution to defined contribution pension schemes	2,145	2,235
	<u>147,626</u>	<u>113,960</u>

Staff costs have increased as investment was made into seasonal staff.

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

	2020 No.	2019 No.
Total employees.	<u>19</u>	<u>22</u>

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

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2019 - £NIL).

During the year ended 30 April 2020, no Trustee expenses have been incurred (2019 - £NIL).

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

13. Debtors

	2020 £	2019 £
Due within one year		
Other debtors	11,538	2,223
	<u>11,538</u>	<u>2,223</u>

14. Creditors: Amounts falling due within one year

	2020 £	2019 £
Trade creditors	1,955	3,110
Other creditors	11,761	1,018
Accruals and deferred income	9,526	924
	<u>23,242</u>	<u>5,052</u>

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

15. Statement of funds

Statement of funds - current year

	Balance at 1 May 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2020 £
Unrestricted funds					
General Funds	66,473	128,130	(130,685)	(2,641)	61,277
Restricted funds					
National Heritage	5,521	-	(5,521)	-	-
Jim Mclean Statue	18,154	42,535	(42,420)	-	18,269
CLD DISC	3,382	15,520	(13,786)	-	5,116
SCVO	2,288	-	(2,288)	-	-
Gannochy/Robertson/Cattanach Trust	6,670	7,500	(8,613)	-	5,557
Still Game Trust	5,627	-	(5,627)	-	-
Bairns Tea	405	5,000	(6,360)	955	-
Dundee United Football Club	-	131,625	(131,625)	-	-
Hospitality	-	22,000	(22,000)	-	-
People's Health	-	3,402	(3,286)	-	116
Alexander Moncur Trust	-	2,000	(2,000)	-	-
Foodbank	-	2,274	(1,134)	-	1,140
Scottish Government - Oral Health	-	27,928	(29,614)	1,686	-
Foundation Scotland	-	5,000	-	-	5,000
Girls Festival	-	326	(20)	-	306
	42,047	265,110	(274,294)	2,641	35,504
Total of funds	108,520	393,240	(404,979)	-	96,781

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 May 2018</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers in/out</i>	<i>Balance at 30 April 2019</i>
	£	£	£	£	£
Unrestricted funds					
General Funds	50,820	116,562	(100,202)	(707)	66,473
Restricted funds					
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
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
Bairns Tea	405	-	-	-	405
Dundee United Football Club	-	126,000	(126,000)	-	-
Hospitality	-	11,256	(11,256)	-	-
People's Health	-	4,083	(4,083)	-	-
Alexander Moncur Trust	1,233	-	(1,233)	-	-
Girls Festival	-	548	(548)	-	-
4-4-2	325	-	(325)	-	-
Dr Guthries	1,400	-	(1,400)	-	-
Festive Friends	-	850	(1,557)	707	-
	<u>25,380</u>	<u>208,386</u>	<u>(192,426)</u>	<u>707</u>	<u>42,047</u>
Total of funds	<u><u>76,200</u></u>	<u><u>324,948</u></u>	<u><u>(292,628)</u></u>	<u><u>-</u></u>	<u><u>108,520</u></u>

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

15. Statement of funds (continued)

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 - employing young people to deliver peer-led diversionary work in the community.

Dr Guthrie - Coordinator - 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.

Girls Festival - Supporting the girls game 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 8 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 privileged children in Dundee.

Alexander Moncur - funding towards the salary costs for a mental health programme.

Foundation Scotland - funding towards providing pre-recorded and live fitness sessions for groups with complex needs.

Scottish Government Oral Health - funding to help promote oral hygiene

Foodbank - funds received to support the local foodbank during the pandemic

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

16. Summary of funds

Summary of funds - current year

	Balance at 1 May 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2020 £
General funds	66,473	128,130	(130,685)	(2,641)	61,277
Restricted funds	42,047	265,110	(274,294)	2,641	35,504
	<u>108,520</u>	<u>393,240</u>	<u>(404,979)</u>	<u>-</u>	<u>96,781</u>

Summary of funds - prior year

	Balance at 1 May 2018 £	Income £	Expenditure £	Transfers in/out £	Balance at 30 April 2019 £
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>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Restricted funds 2020 £	Unrestricted funds 2020 £	Total funds 2020 £
Current assets	48,336	71,687	120,023
Creditors due within one year	(12,832)	(10,410)	(23,242)
Total	<u>35,504</u>	<u>61,277</u>	<u>96,781</u>

DUNDEE UNITED COMMUNITY TRUST
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 APRIL 2020

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

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

18. Pension commitments

The company operates a defined contribution 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 £2,145 (2019 - £2,235). Contributions totalling £nil (2019 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

19. Related party transactions

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 and Stuart Campbell are associate directors. Donations are also received from the Dundee United Supporters Society, also known as the Arabtrust. Stuart Campbell and Susan Batten are also directors of this company.

During the year Dundee United Community Trust occupied premises within Tannadice Park the home of DUFC and were donated facilities at the 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 2020, and recognised as a gift in kind and included within donations.

	2020	2019
Rent of office space	£ 6,000	£ 6,000
Pitch hire	£120,000	£120,000
Total Donations	<u>£126,000</u>	<u>£126,000</u>