

REGISTERED COMPANY NUMBER: SC387578 (Scotland)
REGISTERED CHARITY NUMBER: 031921

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
The Dash Club

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

The Dash Club

**Contents of the Financial Statements
for the Year Ended 31 March 2025**

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The Dash Club
Report of the Trustees
for the Year Ended 31 March 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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

The DASH Club was set up to provide opportunities for young people (11-18) with complex support needs (learning difficulties, as well as physical, sensory, or disability linked behavioural challenges) to mix with their peers, and access a variety of fun sporting and cultural activities in a supported environment.

Our objectives are to:

1. Contribute to the young peoples' overall health and well-being by improving their self-confidence and self-esteem, their socialisation and communication skills, and their physical fitness.
2. Provide respite to the young peoples' carers and families, enabling them to focus on their own needs and wellbeing.

Our core service is an after school social club that runs three afternoons a week during term-time; the young people take part in activities such as sport, swimming, art, drama, music, aromatherapy and bowling.

In the school breaks we run holiday programmes where we take the young people on trips e.g. to the cinema, Science Centre, beaches and parks.

ACHIEVEMENTS AND PERFORMANCE

The DASH Club motto is "We aim to make a difference".

2024-2025 This year, we were able to deliver a full service of activities delivering 3 sessions a week for 36 weeks during term-time.

The Dash Club

Report of the Trustees for the Year Ended 31 March 2025

Inclusive After-School Club

Tuesdays: Active Session (Ashton School)

Tuesdays were focused on swimming, and if swimming wasn't available, then we offered games or walks. We used an in-house qualified lifeguard to keep everyone safe, and an inclusive sports coach to coordinate games in the pool encouraging interaction between the young people and developing coordination and fine motor skills.

Wednesdays: Drama (Beatroute Arts Centre)

The drama session, based at Beatroute Arts was an interactive session involving games, storytelling, music and drama. Our drama facilitator led the session, and over the course of the year he worked with the young people to create characters and then sensory stories involving the characters. The characters and the stories reflected the young people's own concerns and experiences.

Thursdays: Chill-Out (Ashton School)

Thursdays was our "Chill Out" session: a quiet, relaxed space for the young people who are easily overwhelmed and who struggle with transitions. They had the choice of aromatherapy, rebound therapy, a sensory room, gym balls and other equipment in the gym hall, and a space where they could take time out if they needed to.

From April to the end of the summer term, a small group of young people went to Beatroute for a music session as part of the Connect 21 project. However, with interest in music dropping, at the start of the 24/25 school year the music teacher instead came to Ashton School to try to engage more of the young people in music. At the end of 2024 we took the decision to suspend the music sessions as not enough of the young people were benefiting from them.

Our professional specialists last year included: The Ripple Effect (aromatherapy), a music teacher and a lifeguard.

Transport

We took the young people home at the end of the sessions in adapted minibuses provided by NATA (North Area Transport Association) and Community Central Halls, which extended the respite time for their families, and ensured that the lack of family transport wasn't a barrier to accessing the Club.

Holiday Programmes

In April we delivered our usual three day spring holiday programme, funded by Awards for All. We also delivered a 9 day summer programme at the start of the summer break, funded by Shared Care, Better Breaks.

The holiday programmes were based at Ashton School, and outings included: Castle Semple, Pinkston Watersports, a canal trip with Seagull Trust, den building at Finlaystone Park, mini-golf at Golfit and Five Sister's Zoo. We were also able to offer swimming throughout the day on "base" days as well as Rebound Therapy and dance/drama.

Sunday Outings Programme

Funding from Allied Vehicles enabled us to deliver a series of Sunday outings for young people who were over 16 including some of our leavers from the previous years

Impact

Over the year 36 young people (aged 11 to 18) benefited from taking part in DASH Club activities, and their families enjoyed the resulting respite (a total of over 6,500 hours).

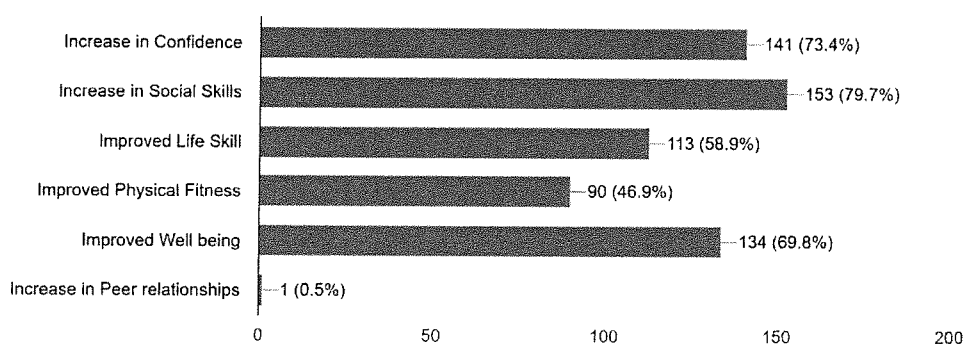
The Dash Club

Report of the Trustees for the Year Ended 31 March 2025

We know from our monitoring and evaluation the positive impact the DASH Club has on the health and wellbeing of both our service users and their families. We use our Magic Moments app to record indicators and evidence of change, and which intended outcomes these indicators relate to.

What DASH Outcome does this contribute to ?

192 responses



Office Space

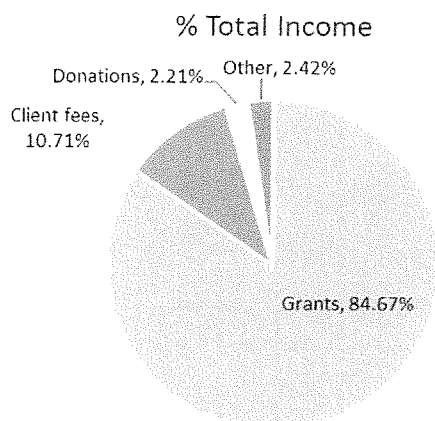
In January 2025 we moved the office to Barmulloch Community Centre, back to the room the DASH Club had occupied before moving to Possilpoint. We continued to work partially from the office and partially from home, and also management staff attended at least one after-school session a week.

Staffing

Mary Cuttle continued as Project Manager working 24 hours a week, with Moira Lloyd as Development Officer (20 hrs per week). We have retained the senior staff team; there is a higher turnover in other support staff. At the end of 2024-25 we had 16 support staff and one volunteer.

Funding

We were funded by 15 different funders and trusts during 24/25, with 84.67% of our funding coming from grants, 10.71% percent from client fees, 2.21% from donations and 2.42% from other sources (eg EASA).

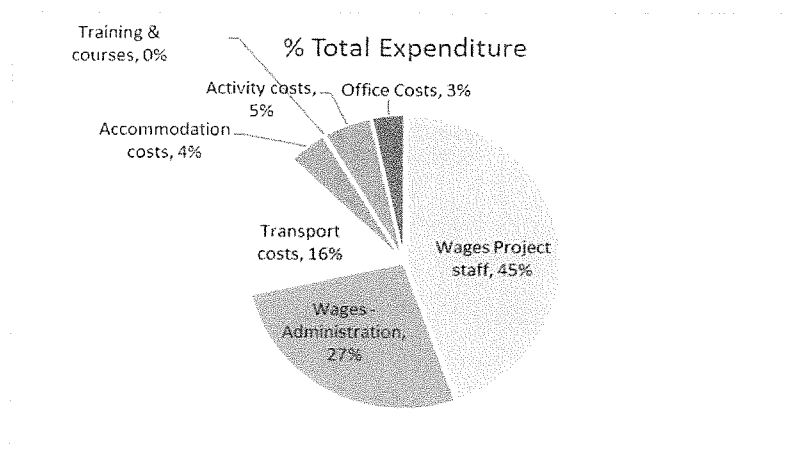


The Dash Club

Report of the Trustees for the Year Ended 31 March 2025

Expenditure

Our biggest expense remains staffing (project staff: 45% and admin staff: 27%), with transport being the second biggest cost (16%). Our other costs are relatively small (activity costs: 5%, accommodation: 4% and office costs 3%).



Successes

Having three distinct sessions continued to be a success, enabling young people with different support needs to access our service. The drama session's sensory stories proved very popular, and at the start of 2025 we began work on producing a booklet of one of the stories so that it can be shared/used more widely. A retired graphic designer offered their services to help develop the booklet. We secured funds from a number of small trusts - having sent out over 20 letters of application, six of which were successful. This ensure that we had enough funding for the year.

We worked with CEIS to develop a strategic plan for DASH which was a very useful process to go through and resulted in a clear plan with actions that we have started to implement.

Challenges

Funding remains a challenge, as it is across the third sector. Staffing is another challenge. The recruitment of staff is difficult across the sector and whilst we have managed to keep staffing at the level we need to run the service, it would be difficult for us to increase our capacity unless we can recruit more staff.

FINANCIAL REVIEW

During the year to 31 March 2025, the charity had income of £185,524 (2024 - £174,640) and incurred expenditure of £183,297 (2024 - £213,609). This resulted in a surplus for the year of £2,227 (2024 - £38,969 deficit).

As of 31 March 2025, the charity had £23,251 (2024 - £30,947) in restricted funds and £93,061 (2024 - £83,138) in unrestricted.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level agreed by the board of trustees. That level should be enough to run the service for three months, in the event of the charity having to close down, and to then pay redundancy to all staff.

The trustees consider that the charity's funds should have little exposure to risk. Accordingly, the charity has minimal investments not held on bank deposit to allow ready access to monies when required.

The Dash Club

Report of the Trustees for the Year Ended 31 March 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The board of trustees has the power to fill any vacancies that arise on the board. New trustees are invited from persons who (a) are members of families with young persons with a physical, sensory or learning disability, or (b) are sympathetic to the objects of the company.

Organisational structure

The charity's management is carried out by the relevant trustees to achieve the objectives decided at board meetings. The day to day affairs of the club are handled by Mary Cuttle & Moira Lloyd, the company's part time administrators on behalf of the board.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

SC387578 (Scotland)

Registered Charity number

031921

Registered office

Barmulloch Community Centre
46 Wallacewell Quadrant
G21 3PX

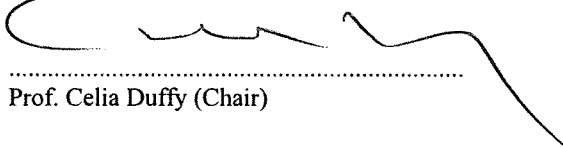
Trustees

C Duffy (Chair) (appointed 27.3.25)
V Reid (Chair) (resigned 27.3.25)
B Potts (Vice Chair) (resigned 25.11.25)
E Kourova (Treasurer)
C Dooley
N Khalid
C Thomson
L Quigley

Independent Examiner

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Approved by order of the board of trustees on 12/12/25 and signed on its behalf by:


.....
Prof. Celia Duffy (Chair)

**Independent Examiner's Report to the Trustees of
The Dash Club**

I report on the accounts for the year ended 31 March 2025 set out on pages seven to eighteen.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was 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 accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, 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.

Independent examiner's statement

In connection with 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 accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 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 accounts to be reached.



Raymond Henry FCA
The Institute of Chartered Accountants in England and Wales

The Kelvin Partnership Ltd
Chartered Accountants
The Cooper Building
505 Great Western Road
Glasgow
G12 8HN

Date:12/12/25.....

The Dash Club

**Statement of Financial Activities
for the Year Ended 31 March 2025**

| | | Unrestricted fund £ | Restricted funds £ | 31.3.25 Total funds £ | 31.3.24 Total funds £ |
|------------------------------------|-------|---------------------------|--------------------------|--------------------------------|--------------------------------|
| | Notes | | | | |
| INCOME AND ENDOWMENTS FROM | | | | | |
| Donations and legacies | 2 | - | - | - | 204 |
| Charitable activities | 3 | | | | |
| Charitable activities | | 20,125 | 161,317 | 181,442 | 169,803 |
| Other income | | <u>4,082</u> | <u>-</u> | <u>4,082</u> | <u>4,633</u> |
| Total | | <u>24,207</u> | <u>161,317</u> | <u>185,524</u> | <u>174,640</u> |
| EXPENDITURE ON | | | | | |
| Charitable activities | | | | | |
| Charitable activities | | <u>14,284</u> | <u>169,013</u> | <u>183,297</u> | <u>213,609</u> |
| NET INCOME/(EXPENDITURE) | | 9,923 | (7,696) | 2,227 | (38,969) |
| RECONCILIATION OF FUNDS | | | | | |
| Total funds brought forward | | <u>83,138</u> | <u>30,947</u> | <u>114,085</u> | <u>153,054</u> |
| TOTAL FUNDS CARRIED FORWARD | | <u>93,061</u> | <u>23,251</u> | <u>116,312</u> | <u>114,085</u> |

The notes form part of these financial statements

The Dash Club

**Balance Sheet
31 March 2025**

| | Notes | 31.3.25 £ | 31.3.24 £ |
|--|-------|----------------|----------------|
| FIXED ASSETS | | | |
| Tangible assets | 8 | 10,197 | 13,596 |
| CURRENT ASSETS | | | |
| Debtors | 9 | 10,433 | 12,683 |
| Cash at bank and in hand | | <u>110,147</u> | <u>100,911</u> |
| | | 120,580 | 113,594 |
| CREDITORS | | | |
| Amounts falling due within one year | 10 | (14,465) | (13,105) |
| NET CURRENT ASSETS | | <u>106,115</u> | <u>100,489</u> |
| TOTAL ASSETS LESS CURRENT LIABILITIES | | <u>116,312</u> | <u>114,085</u> |
| NET ASSETS | | <u>116,312</u> | <u>114,085</u> |
| FUNDS | 12 | | |
| Unrestricted funds | | 93,061 | 83,138 |
| Restricted funds | | <u>23,251</u> | <u>30,947</u> |
| TOTAL FUNDS | | <u>116,312</u> | <u>114,085</u> |

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

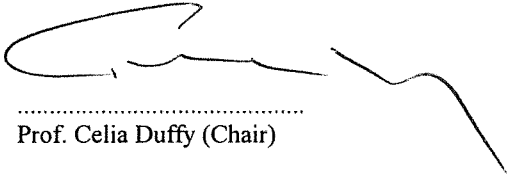
The notes form part of these financial statements

The Dash Club

Balance Sheet - continued
31 March 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on 12.02.25 and were signed on its behalf by:



.....
Prof. Celia Duffy (Chair)

The notes form part of these financial statements

The Dash Club

Notes to the Financial Statements for the Year Ended 31 March 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, 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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Going concern

The trustees have secured sufficient funding to provide some after school activities and deliver a summer programme during the next financial year. They will however continue in their efforts to obtain further funding in order to provide their young people with additional opportunities. Accordingly the trustees believe it is appropriate that the accounts should be prepared under the going concern convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

| | |
|---------------------|---------------------------|
| Plant and machinery | - 25% on reducing balance |
| Motor vehicles | - 25% on reducing balance |
| Computer equipment | - 25% on cost |

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

2. DONATIONS AND LEGACIES

| | 31.3.25 | 31.3.24 |
|-----------|----------|------------|
| | £ | £ |
| Donations | <u>-</u> | <u>204</u> |

3. INCOME FROM CHARITABLE ACTIVITIES

| | | 31.3.25 | 31.3.24 |
|-----------------|-----------------------|----------------|----------------|
| | Activity | £ | £ |
| Children's fees | Charitable activities | 20,125 | 17,212 |
| Grants | Charitable activities | <u>161,317</u> | <u>152,591</u> |
| | | <u>181,442</u> | <u>169,803</u> |

Grants received, included in the above, are as follows:

| | 31.3.25 | 31.3.24 |
|--|----------------|----------------|
| | £ | £ |
| Glasgow City Council: Glasgow Community Fund | 55,159 | 55,159 |
| The Robertson Trust | - | 23,000 |
| Shared Care, Better Breaks | 16,573 | 16,832 |
| RS Macdonald Charitable Trust | - | 12,000 |
| The Robertson Trust: Cost of Living | - | 2,300 |
| Children In Need | 23,750 | 20,000 |
| National Lottery: Awards for All | 10,900 | 20,000 |
| Glasgow City Council: Winter Wellbeing Fund | 10,500 | 3,300 |
| National Lottery Community Fund: Improving Lives | 30,000 | - |
| Hugh Fraser Foundation | 4,000 | - |
| Albert Hunt Trust | 2,000 | - |
| Hugh Stenhouse Foundation | 1,100 | - |
| James T Howat Trust | 500 | - |
| ScotMid Community Grant | 335 | - |
| Syliva Aitken Trust | 1,000 | - |
| Tesco Stronger Starts | 500 | - |
| Allied Vehicles Charitable Trust | <u>5,000</u> | <u>-</u> |
| | <u>161,317</u> | <u>152,591</u> |

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

| | 31.3.25 | 31.3.24 |
|-----------------------------|--------------|--------------|
| | £ | £ |
| Independent examiner fees | 1,200 | 1,200 |
| Depreciation - owned assets | <u>3,399</u> | <u>4,962</u> |

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

6. STAFF COSTS

The average monthly number of employees during the year was as follows:

| | 31.3.25 | 31.3.24 |
|----------------------|-----------|-----------|
| Project staff | 31 | 26 |
| Administration staff | <u>2</u> | <u>2</u> |
| | <u>33</u> | <u>28</u> |

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|-----------------------------------|---------------------------|--------------------------|---------------------|
| INCOME AND ENDOWMENTS FROM | | | |
| Donations and legacies | 204 | - | 204 |
| Charitable activities | | | |
| Charitable activities | 17,212 | 152,591 | 169,803 |
| Other income | <u>4,633</u> | <u>-</u> | <u>4,633</u> |
| Total | <u>22,049</u> | <u>152,591</u> | <u>174,640</u> |

EXPENDITURE ON

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

| | Unrestricted fund £ | Restricted funds £ | Total funds £ |
|------------------------------------|---------------------------|--------------------------|-----------------------|
| Charitable activities | | | |
| Charitable activities | <u>49,360</u> | <u>164,249</u> | <u>213,609</u> |
| NET INCOME/(EXPENDITURE) | (27,311) | (11,658) | (38,969) |
| RECONCILIATION OF FUNDS | | | |
| Total funds brought forward | <u>110,449</u> | <u>42,605</u> | <u>153,054</u> |
| TOTAL FUNDS CARRIED FORWARD | <u><u>83,138</u></u> | <u><u>30,947</u></u> | <u><u>114,085</u></u> |

8. TANGIBLE FIXED ASSETS

| | Plant and machinery £ | Motor vehicles £ | Computer equipment £ | Totals £ |
|-----------------------------------|-----------------------------|------------------------|----------------------------|----------------------|
| COST | | | | |
| At 1 April 2024 and 31 March 2025 | <u>4,217</u> | <u>29,555</u> | <u>3,340</u> | <u>37,112</u> |
| DEPRECIATION | | | | |
| At 1 April 2024 | 3,089 | 17,087 | 3,340 | 23,516 |
| Charge for year | <u>282</u> | <u>3,117</u> | <u>-</u> | <u>3,399</u> |
| At 31 March 2025 | <u>3,371</u> | <u>20,204</u> | <u>3,340</u> | <u>26,915</u> |
| NET BOOK VALUE | | | | |
| At 31 March 2025 | <u><u>846</u></u> | <u><u>9,351</u></u> | <u><u>-</u></u> | <u><u>10,197</u></u> |
| At 31 March 2024 | <u><u>1,128</u></u> | <u><u>12,468</u></u> | <u><u>-</u></u> | <u><u>13,596</u></u> |

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 | 31.3.24 |
|---------------|----------------------|----------------------|
| | £ | £ |
| Other debtors | 9,496 | 12,293 |
| Prepayments | <u>937</u> | <u>390</u> |
| | <u><u>10,433</u></u> | <u><u>12,683</u></u> |

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

| | 31.3.25 | 31.3.24 |
|------------------|----------------------|----------------------|
| | £ | £ |
| Trade creditors | 909 | 1,280 |
| Accrued expenses | <u>13,556</u> | <u>11,825</u> |
| | <u><u>14,465</u></u> | <u><u>13,105</u></u> |

11. ANALYSIS OF NET ASSETS BETWEEN FUNDS

| | Unrestricted fund | Restricted funds | 31.3.25 Total funds | 31.3.24 Total funds |
|---------------------|----------------------|----------------------|---------------------------|---------------------------|
| | £ | £ | £ | £ |
| Fixed assets | 8,346 | 1,851 | 10,197 | 13,596 |
| Current assets | 99,180 | 21,400 | 120,580 | 113,594 |
| Current liabilities | <u>(14,465)</u> | <u>-</u> | <u>(14,465)</u> | <u>(13,105)</u> |
| | <u><u>93,061</u></u> | <u><u>23,251</u></u> | <u><u>116,312</u></u> | <u><u>114,085</u></u> |

12. MOVEMENT IN FUNDS

| | At 1.4.24 £ | Net movement in funds £ | At 31.3.25 £ |
|---|-----------------------|----------------------------------|-----------------------|
| Unrestricted funds | | | |
| General fund | 83,138 | 9,923 | 93,061 |
| Restricted funds | | | |
| The Robertson Trust | 3,979 | (3,979) | - |
| RS Macdonald Charitable Trust | 12,000 | (12,000) | - |
| National Lottery: Awards for All | 10,000 | 900 | 10,900 |
| Minibus Fund | 4,968 | (3,117) | 1,851 |
| Glasgow City Council: Winter Wellbeing Fund | <u>-</u> | <u>10,500</u> | <u>10,500</u> |
| | <u>30,947</u> | <u>(7,696)</u> | <u>23,251</u> |
| TOTAL FUNDS | <u><u>114,085</u></u> | <u><u>2,227</u></u> | <u><u>116,312</u></u> |

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|--|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 24,207 | (14,284) | 9,923 |
| Restricted funds | | | |
| Glasgow City Council: Community Fund | 55,159 | (55,159) | - |
| The Robertson Trust | - | (3,979) | (3,979) |
| Shared Care, Better Breaks | 16,573 | (16,573) | - |
| RS Macdonald Charitable Trust | - | (12,000) | (12,000) |
| Children in Need | 23,750 | (23,750) | - |
| National Lottery: Awards for All | 10,900 | (10,000) | 900 |
| Minibus Fund | - | (3,117) | (3,117) |
| Glasgow City Council: Winter Wellbeing Fund | 10,500 | - | 10,500 |
| National Lottery Community Fund: Improving lives | 30,000 | (30,000) | - |
| Hugh Fraser Foundation | 4,000 | (4,000) | - |
| Albert Hunt Trust | 2,000 | (2,000) | - |
| Hugh Stenhouse Foundation | 1,100 | (1,100) | - |
| James T Howat Trust | 500 | (500) | - |
| ScotMid Community Grant | 335 | (335) | - |
| Syliva Aitken Trust | 1,000 | (1,000) | - |
| Tesco Stronger Starts | 500 | (500) | - |
| Allied Vehicles Charitable Trust | 5,000 | (5,000) | - |
| | <u>161,317</u> | <u>(169,013)</u> | <u>(7,696)</u> |
| TOTAL FUNDS | <u>185,524</u> | <u>(183,297)</u> | <u>2,227</u> |

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

| | At 1.4.23 £ | Net movement in funds £ | At 31.3.24 £ |
|----------------------------------|----------------|----------------------------------|--------------------|
| Unrestricted funds | | | |
| General fund | 110,449 | (27,311) | 83,138 |
| Restricted funds | | | |
| The Robertson Trust | 11,369 | (7,390) | 3,979 |
| People's Post Code Trust | 4,676 | (4,676) | - |
| Garfield Weston Foundation | 5,436 | (5,436) | - |
| RS Macdonald Charitable Trust | 12,000 | - | 12,000 |
| National Lottery: Awards for All | - | 10,000 | 10,000 |
| Minibus Fund | 9,124 | (4,156) | 4,968 |
| | <u>42,605</u> | <u>(11,658)</u> | <u>30,947</u> |
| TOTAL FUNDS | <u>153,054</u> | <u>(38,969)</u> | <u>114,085</u> |

Comparative net movement in funds, included in the above are as follows:

| | Incoming resources £ | Resources expended £ | Movement in funds £ |
|---|----------------------------|----------------------------|---------------------------|
| Unrestricted funds | | | |
| General fund | 22,049 | (49,360) | (27,311) |
| Restricted funds | | | |
| Glasgow City Council: Community Fund | 55,159 | (55,159) | - |
| The Robertson Trust | 23,000 | (30,390) | (7,390) |
| People's Post Code Trust | - | (4,676) | (4,676) |
| Garfield Weston Foundation | - | (5,436) | (5,436) |
| Shared Care, Better Breaks | 16,832 | (16,832) | - |
| RS Macdonald Charitable Trust | 12,000 | (12,000) | - |
| The Robertson Trust: Cost of Living | 2,300 | (2,300) | - |
| Children in Need | 20,000 | (20,000) | - |
| National Lottery: Awards for All | 20,000 | (10,000) | 10,000 |
| Minibus Fund | - | (4,156) | (4,156) |
| Glasgow City Council: Winter Wellbeing Fund | 3,300 | (3,300) | - |
| | <u>152,591</u> | <u>(164,249)</u> | <u>(11,658)</u> |
| TOTAL FUNDS | <u>174,640</u> | <u>(213,609)</u> | <u>(38,969)</u> |

The Dash Club

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2025**

12. MOVEMENT IN FUNDS - continued

Shared Care: Better Breaks

Summer Programme

Glasgow Community Fund

Employee Costs

RS MacDonald Charitable Trust

Costs for specialist support

Robertson Trust

Running costs

National Lottery: Awards For All

Spring Programme

Children in Need

Project Costs

National Lottery Community Fund: Improving Lives

Project Costs

Hugh Fraser Foundation

Project Costs

Albert Hunt Trust

Project Costs

Hugh Stenhouse Foundation

Project Costs

James T Howat Trust

Project Costs

ScotMid Community Grant

Resources

Sylvia Aitken Trust

Project Costs

Tesco Stronger Starts

Swimming session costs

Allied Vehicles Charitable Trust

Sunday Outings Programme

The Dash Club

Notes to the Financial Statements - continued for the Year Ended 31 March 2025

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity participates in the Strathclyde Pension Fund (the "Fund") for two current employees and two retired employees. The Fund is a multi-employer defined contribution benefit scheme. The fund is separately financed and contracted out of the state fund.

The last actuarial valuation was carried out at 31st March 2020 by Hymans Robertson LLP, Actuaries, with a surplus reported of £1,197 million and a funding level of 106%. The next actuarial valuation will be carried out at 31st March 2023 and will be available on 31st March 2024.

A published committee meeting minute (1st March 2023) reports to the 31st December 2022 that a closing balance of £26,964 million (31st December 2021: £28.7 billion, 31/03/2021: £26.8 billion) and a total return for the year to 31st December 2022 was +2.1% (31st December 2021: +12.9%).

Employer contribution rates were maintained at 21.3% from 1 April 2020 in line with previous years.

The trustees of the charity are aware of the potential impact of such an event on the finances of the charity and are currently talking steps to mitigate the deficit to safeguard the company and its assets

Current contributions made by the scheme by the company total £6,643 (2022- £7,184) per annum.

The trustees believe that, assuming continuation of the scheme and improving economic circumstances, the current rate of contributions will be adequate to meet the charity's obligations.

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

The Dash Club

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------|----------------|----------------|
| INCOME AND ENDOWMENTS | | |
| Donations and legacies | | |
| Donations | - | 204 |
| Charitable activities | | |
| Children's fees | 20,125 | 17,212 |
| Grants | <u>161,317</u> | <u>152,591</u> |
| | 181,442 | 169,803 |
| Other income | | |
| Other income | <u>4,082</u> | <u>4,633</u> |
| Total incoming resources | 185,524 | 174,640 |
| EXPENDITURE | | |
| Charitable activities | | |
| Wages | 122,359 | 140,814 |
| Social security | 4,441 | 4,379 |
| Pensions | 1,924 | 5,457 |
| Insurance | 421 | - |
| Telephone and Broadband | 1,186 | 1,289 |
| Postage and stationery | 56 | 987 |
| Sundries | 1,134 | 535 |
| Transport costs | 27,104 | 31,593 |
| Accommodation costs | 7,655 | 8,718 |
| Training & courses | 211 | 1,809 |
| Activity costs | 8,921 | 8,129 |
| Payroll processing costs | 2,728 | 3,107 |
| Repairs and renewals | 294 | 282 |
| Memberships & registrations | <u>264</u> | <u>348</u> |
| | 178,698 | 207,447 |
| Support costs | | |
| Management | | |
| Plant & machinery depreciation | 282 | 376 |
| Carried forward | 282 | 376 |

This page does not form part of the statutory financial statements

The Dash Club

**Detailed Statement of Financial Activities
for the Year Ended 31 March 2025**

| | 31.3.25 £ | 31.3.24 £ |
|---------------------------------|---------------------|------------------------|
| Management | | |
| Brought forward | 282 | 376 |
| Motor vehicle depreciation | 3,117 | 4,156 |
| Computer depreciation | <u>-</u> | <u>430</u> |
| | 3,399 | 4,962 |
| Governance costs | | |
| Auditors' remuneration | <u>1,200</u> | <u>1,200</u> |
| Total resources expended | <u>183,297</u> | <u>213,609</u> |
| Net income/(expenditure) | <u><u>2,227</u></u> | <u><u>(38,969)</u></u> |

This page does not form part of the statutory financial statements