

APPENDIX 1



Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	08	2024	To	31	07	2025

Reference and administration details

Charity name	Dunfermline Choral Union
Other names charity is known by	
Registered charity number	SC032534
Charity's principal address	

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1		President		
2		Secretary		
3		Treasurer		
4				
5				
6				
7				
8				
9				
10				
11			From 21.10.24	
12			From 21.10.24	
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year
	To 21.10.24

Structure, governance and management

Type of governing document

The Dunfermline Choral Union ("DCU") is an unincorporated association. DCU was granted charitable status in 2001. It is governed by its constitution, which was adopted in 2003 and last amended in Oct 2024 to.

- Add statement regarding performance nature of the DCU
- Increase the maximum number of elected committee members
- Create titles for committee members
- Insert a statement regarding sub-committees
- Change 'Chairman' to Chair
- Alter sub-committee makeup
- Change quorum from 10 to at least 30% of members

Trustee recruitment and appointment

The management committee, which normally meets six times a year, are the charity's trustees.
Membership of the managements committee is open to all members of DCU.
Trustees are elected at the Annual General Meeting, which is held in October. Under the terms of the constitution, the trustees comprise the President, Treasurer, Secretary plus a minimum of six and not more than 15 elected members

Objectives and activities

Charitable purposes

The object of the society shall be to advance, improve, develop and maintain public education in, and appreciation of, the art and science of choral music in all its aspects, by the presentation of public concerts; and for the general purposes of such charitable bodies, or for such other purposes as shall be exclusively charitable, as the Committee may from time to time decide.

Summary of the main activities in relation to these objects

Four concerts normally take place each year, one spring concert of choral music and three other concerts of lighter music: two at Christmas, and one in the summer.
Dunfermline Junior Chorus (DJC) is a group of youth choirs with membership from schools in and around the Dunfermline area. DJC caters for young people aged between 6 and 18 and is a related party to DCU.
The Committee communicates regularly with members, both verbally at rehearsals and through a weekly email. Reports of committee meetings are sent out to let members know of decisions being made by the committee and the rationale behind those decisions.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The 2024–25 Season saw Dunfermline Choral Union continue to flourish. Following the excitement of our 150th anniversary year we continued to programme ambitious performances, build our community engagement, and grew our membership.

The season began in August where we welcomed several new members who joined the choir following the increased visibility of our anniversary celebrations. A renewed emphasis was placed on social events to help deepen connections between new and returning singers and strengthen the choir's sense of community.

In November, DCU singers were joined by Dunfermline Junior Chorus at the Dunfermline Christmas Lights Switch-On in the city centre. This public performance provided a great opportunity to raise the choir's profile, hand out promotional materials, and generate excitement for our Christmas Concerts, held on Saturday 7 December at The Vine Church. These concerts, featuring a programme of seasonal favourites, were well attended, particularly in the afternoon, and warmly received by audiences. We are looking to grow the audience at our evening concert in coming years.

Our Spring Concert on Saturday 1 March 2025 saw DCU perform with full orchestra and guest soloists. The programme featured the UK premiere of Elaine Hagenberg's *Illuminare* alongside Ola Gjeilo's *Sunrise Mass*, offering both singers and audience members an inspiring and memorable musical experience. The scale and ambition of this concert reflected the high performance standards DCU continues to strive for and was met with enthusiastic feedback.

In March we continued our annual weekend away. This year we were based in the Stirling Court Hotel on the Stirling University Campus where a number of choir members enjoyed the chance to explore some new music. This event allowed choir members to cement old friendships as well as get to know some new members too.

The season concluded with our Summer Concert on Saturday 24 May 2025, featuring a lighter programme of easy-listening classics, swing, and show tunes. This concert showcased the breadth of the choir's repertoire and appealed to a wide audience.

Alongside these performances, the choir continued to develop its internal organisation. This work has helped ensure that DCU runs smoothly as a member-led charity and is well placed to build on its successes in future years.

The trustees would like to express their sincere thanks to [REDACTED], Musical Director, for her exceptional leadership and dedication, and to Mrs Yvonne Ferguson, our talented accompanist, for her invaluable contribution. Thanks also go to the committee and volunteers who have worked tirelessly behind the scenes to support the musical and operational life of the choir.

Financial review

Brief statement of the charity's policy on reserves

Reserves at the year-end were £18,304.59 (2023/24: £17,515)

During the year 2015/16 the Committee agreed a revised reserves policy and set a target level of £11,000, reflecting £5,000 to cover income/expenditure risks and £6,000 as float for cash flow, non-routine purchases, and a buffer against insolvency. The unexpected events witnessed over recent years have highlighted how key sufficient reserves are to enable DCU to continue its activities

Details of any deficit

Donated facilities and services (if any)

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Other optional information

Last year's turnover was down on the FY23/24 season, as the celebratory events for our 150-year anniversary, were not repeated this year. Overall, we made a slight surplus this year (~£800) and have continued the trend of the last 3 years of largely breaking even. Looking into the detail you can see that the concert receipts largely cover the concert expenses, with subs and donations covering everything else. It is worth noting that shortfall between concert expenses and receipts is of the order of £1,400. This equates to about 100 extra tickets sold across the year, there is capacity for another 100 ticket sales especially at the Christmas evening concert.

Overall, our finances are on an even keel, although costs are still steadily rising more ticket sales would help alleviate this.

We continue to use the card-readers, and Jumblebee's web shop for the purchase of concert tickets. This electronic POS has continued to make buying ticket easier for both the buyer and ourselves. It is worth noting that over two thirds of the tickets sold this year have been sold through these avenues.

Declaration

The trustees declare that they have approved the trustees' report above.

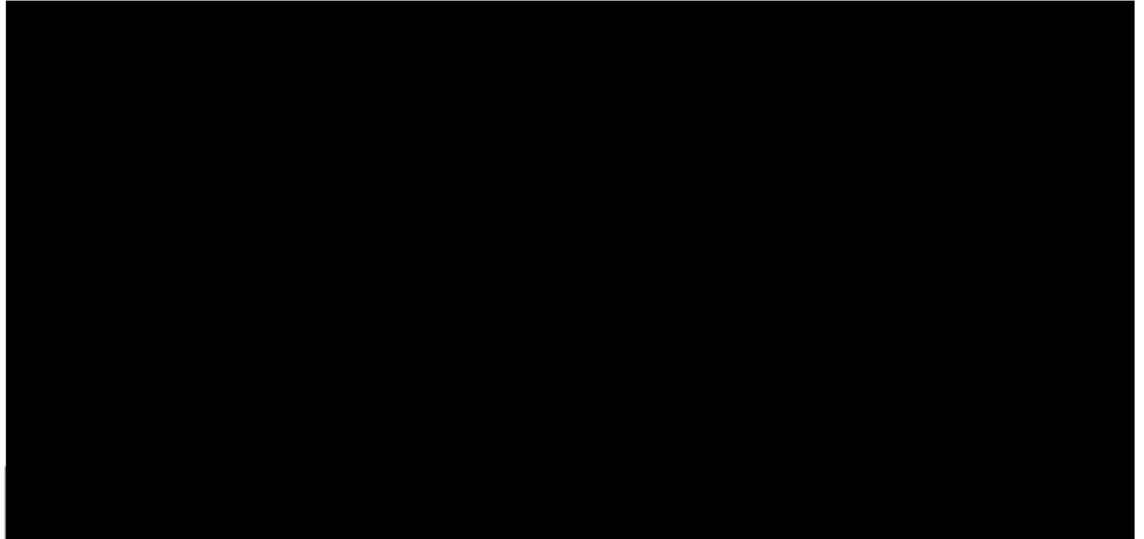
Signed on behalf of the charity's trustees

Signature(s)

Full name(s)

Position (e.g. Chair)

Date



Dunfermline Choral Union

SC032534



Receipts and payments accounts							
For the period from	Period start date			to	Period end date		
	Day	Month	Year		Day	Month	Year
	01	08	2024		31	07	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	23,417	-	-	-	23,417	22,834
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	14,376	-	-	-	14,376	17,843
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	1,675	-	-	-	1,675	14,286
	-	-	-	-	-	-
A1 Sub total	39,467	-	-	-	39,467	54,962
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
A2 Sub total	-	-	-	-	-	-
Total receipts	39,467	-	-	-	39,467	54,962
A3 Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	31,247	-	-	-	31,247	41,804
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	2,040	-	-	-	2,040	10,786
Grants and donations	640	-	-	-	640	500
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	252	-	-	-	252	252
Legal costs	-	-	-	-	-	-
Other	4,280	-	-	-	4,280	3,467
	-	-	-	-	-	-
A3 Sub total	38,459	-	-	-	38,459	56,809
A4 Payments relating to asset and investment movements						
Purchases of fixed assets	159	-	-	-	159	-
Purchase of investments	-	-	-	-	-	-
A4 Sub total	159	-	-	-	159	-
Total payments	38,618	-	-	-	38,618	56,809
Net receipts / (payments)	849	-	-	-	849	(1,847)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	849	-	-	-	849	(1,847)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	17,516	-	-	-	17,516	19,362
	Surplus / (deficit) shown on receipts and payments account	849	-	-	-	849	(1,846)
						-	
						-	
	Cash and bank balances at end of year	18,365	-	-	-	18,365	17,516
	(Agree balances with receipts and payments account(s))	-	-	-	-	-	0

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets	Gift Aid Debtor			45	45
	Staging			500	500
	Piano, stool & cover			1,500	1,500
	Music Scores		- 6,500	500	7,000
	Piano Stool		159	159	
		Total	- 6,341	2,704	9,045

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities				
		Total	-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

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C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	
--	--

£

Authority under which paid

C3b Trustee remuneration - details

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Additional analysis (1)**Analysis of receipts and payments****1 Donations**

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Membership subscriptions	18,431	-	-	-	18,431	18,833
Other Donations	2,181	-	-	-	2,181	901
Gift Aid	2,805	-	-	-	2,805	3,100
					-	
Total	23,417	-	-	-	23,417	22,834

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

- - - - -

3 Gross receipts from other charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Bonus Ball	-	-	-	-	-	1,723
150 Dinner event	-	-	-	-	-	2,620
June Exams	-	-	-	-	-	250
Resident Weekend	1,675	-	-	-	1,675	9,693
					-	
					-	
					-	
Total	1,675	-	-	-	1,675	14,286

- - - - - reference error

4 Payments relating directly to charitable activities

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
Accommodation	2,040	-	-	-	2,040	10,256
Bonus Ball	-	-	-	-	-	530
Professional Fees	-	-	-	-	-	-
Hall Hire	-	-	-	-	-	-
Music Hire	-	-	-	-	-	-
Printing, postage & stationery	-	-	-	-	-	-
Website & advertising	-	-	-	-	-	-
Music Purchases	-	-	-	-	-	-
Donations	-	-	-	-	-	-
Sundries	-	-	-	-	-	-
Insurance & subscription	-	-	-	-	-	-
Total	2,040	-	-	-	2,040	10,786

- - - - -

Additional analysis (2)

5 Breakdown of unrestricted funds

Unrestricted
Funds

					Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	23,417	-	-	-	23,417	22,834
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	14,376	-	-	-	14,376	17,843
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	1,675	-	-	-	1,675	14,286
Sub total	39,467	-	-	-	39,467	54,962
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	39,467	-	-	-	39,467	54,962
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	31,247	-	-	-	31,247	41,804
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	2,040	-	-	-	2,040	10,786
Grants and donations	640	-	-	-	640	500
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	252	-	-	-	252	252
Legal costs	-	-	-	-	-	-
Other	4,280	-	-	-	4,280	3,467
Sub total	38,459	-	-	-	38,459	56,809
Payments relating to asset and investment movements						
Purchases of fixed assets	159	-	-	-	159	-
Purchase of investments	-	-	-	-	-	-
Sub total	159	-	-	-	159	-
Total payments	38,618	-	-	-	38,618	56,809
Net receipts / (payments)	849	-	-	-	849	(1,847)
Transfers to / (from) funds					-	
Surplus / (deficit) for year	849	-	-	-	849	(1,847)
Nature and purpose of funds						

Dunfermline Choral Union

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Additional analysis (3)**6 Breakdown of restricted funds**

					Total restricted funds	Total restricted funds last period
Receipts						
Donations	-	-	-	-	-	-
Legacies	-	-	-	-	-	-
Grants	-	-	-	-	-	-
Receipts from fundraising activities	-	-	-	-	-	-
Gross trading receipts	-	-	-	-	-	-
Income from investments other than land and buildings	-	-	-	-	-	-
Rents from land & buildings	-	-	-	-	-	-
Gross receipts from other charitable activities	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
-						
Receipts from asset & investment sales						
Proceeds from sale of fixed assets	-	-	-	-	-	-
Proceeds from sale of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
-						
Payments						
Expenses for fundraising activities	-	-	-	-	-	-
Gross trading payments	-	-	-	-	-	-
Investment management costs	-	-	-	-	-	-
Payments relating directly to charitable activities	-	-	-	-	-	-
Grants and donations	-	-	-	-	-	-
Governance costs:	-	-	-	-	-	-
Audit / independent examination	-	-	-	-	-	-
Preparation of annual accounts	-	-	-	-	-	-
Legal costs	-	-	-	-	-	-
					-	
					-	
Sub total	-	-	-	-	-	-
-						
Payments relating to asset and investment movements						
Purchases of fixed assets	-	-	-	-	-	-
Purchase of investments	-	-	-	-	-	-
Sub total	-	-	-	-	-	-
-						
Total payments	-	-	-	-	-	-
-						
Net receipts / (payments)	-	-	-	-	-	-
-						
Transfers to / (from) funds					-	
Surplus / (deficit) for year	-	-	-	-	-	-
-						
Nature and purpose of funds						

APPENDIX 3



		Independent examiner's report on the accounts						v2
Report to the trustees/members of	Charity name	Dunfermline Choral Union						
	Registered charity number	SC062534						
	On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year	
	01	08	2024	to	31	07	2025	
Set out on pages							(remember to include the page numbers of additional sheets)	
Respective responsibilities of trustees and examiner	<p>The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) 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.</p>							
Basis of independent examiner's statement	<p>My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently, I do not express an audit opinion on the view given by the accounts.</p>							
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 comply with Regulation 9 of the 2006 Accounts Regulations <p>have not been met, or</p> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 							
Signed:					Date:	11.11.2025		
Name:								
Relevant professional qualification(s) or body (if any):	FCCA - Association of Chartered Certified Accountants							
Address:	Eden Fyfe Accounts Limited							
	H5 Newark Road South							
	Glenrothes							
	Fife KY7 4NS							

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose