

# Dunfermline Children's Gala Committee

Scotland · Charity number SC035116

## Details

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**Known as** Dunfermline Childrens Gala

**Status** Active

**Legal form** Unincorporated association

**Registered** 2004-01-26

**Register** [View on the OSCR register](#)

## Contact

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**Address** 3 Macpherson Avenue  
Dunfermline  
KY11 8XA

**Website** [www.dunfermlinegala.com](http://www.dunfermlinegala.com)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science'

**What the charity does:** Dunfermline Children's Gala is a volunteer-run charity that delivers an annual community event for local children and families. The Gala began in the early 1900s and has been held for over a century, becoming a long-standing tradition within Dunfermline. It is closely associated with Andrew Carnegie's gift of Pittencrieff Park to the people of the city in 1903, and continues to celebrate that legacy by bringing the community together. The Gala marks the end of the school year and is a significant event for primary school children across Dunfermline. We organise a large-scale day including a parade, live entertainment, and activities, working with schools, community groups, performers, and local suppliers. A small ticket fee, alongside funding and sponsorship, helps us deliver a safe, inclusive and widely accessible event.

**Beneficiaries:** 'Children or young people'

**Objectives:** The objects of The Committee shall be to promote any charitable purpose or purposes for the benefit of the children of Dunfermline and surrounding areas and particularly to provide an annual gala day for such children in the interests of social welfare and other leisure time occupation with the objective of improving their conditions of life.

## Geography

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- **Main operating location:** Fife
- **Geographical spread:** A specific local point, community or neighbourhood

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-05-31	£42,850	£32,874	-	0
2024-05-31	£19,812	£25,767	-	0
2023-05-31	£4,331	£6,180	-	0
2022-05-31	£0	£0	-	0
2020-05-31	£30,463	£29,360	-	0

**Dunfermline Children's Gala Committee**

Scotland - Charity number SC035116

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# Accounts

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Charity registration number SC035116 (Scotland)

**Dunfermline Children's Gala Committee**

**Annual Report & Financial Statements for  
the year ended 31 May 2025**

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## Trustees' Annual Report for the period: 01 June 2024 to 31 May 2025

### Reference & administration details

Charity Name: Dunfermline Children's Gala Committee  
Registered Charity number: SC035116  
Charity's principal address: 3 MacPherson Avenue, Dunfermline, Fife, KY11 8XA

### Executive Committee

Mrs. G Williamson	Chairperson
Mr K Anderson	Vice Chairperson
Mr. A Cook	Secretary
Mrs. M Sharp	Treasurer

### Trustees

Mrs. G Williamson	Mr. A Cook
Mrs. M Sharp	Mrs L Farquhar
Mr K Anderson	Mr R Sharp

The trustees present their report and financial statements for the year ending 31 May 2025.

The Financial Statements have been prepared in accordance with the accounting policies set out in note to the Financial Statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Financial Statements (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their Financial Statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016).

### Objectives and activities

The objectives of the Committee shall be to promote any charitable purpose or purposes for the benefit of the children of Dunfermline and particularly to provide an annual Gala Day for such children in the interests of social welfare and other leisure time occupation with the object of improving their conditions of life.

### Achievements and performance

The committee threw their first Gala 24<sup>th</sup> June 2023 with an increase in child participants from previous years. This followed an incredibly steep learning curve, guided by previous committee members but was considered a success and feedback has been positive.

For the 2024 Gala, we added Calaiswood, a local additional needs school, and are working closely with them to ensure their needs are met.

The Gala committee was nominated as one of Dunfermline Press 'Community Champions with the winners being announced 13<sup>th</sup> June 2024.

## **Volunteers**

Dunfermline Children's Gala Day could not take place if it were not for the contribution of all the volunteers who work hard to fundraise throughout the year and to stage Gala Day itself. The executive committee is supported by representatives from each school who co-ordinate the school's involvement in Gala Day, fundraising events, competitions, etc. In addition, we are supported by the sea cadets, scouts and volunteers from larger companies.

## **Financial Review**

At 31<sup>st</sup> May 2025 the account balance is £35,295.00.

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 equivalent to between three- and six-months expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

This level of reserves has been maintained throughout the period 1<sup>st</sup> June 2024 to 31<sup>st</sup> May 2025, and the charity currently holds one full year's reserves.

The costs associated with the Gala for 2025 will leave a balance in the accounts below previous comfort level, but adequate to hold a further Gala in 2026.

We received additional Fife Council Funding for the 2025 application (same as 2024 levels) and have amended our fundraising to prioritise lower amounts, from a greater number of local businesses, rather than one large corporate sponsor.

## **Structure, governance and management**

Membership shall be open to all persons who are 16 years of age or over who have an interest in furthering the objectives of the Committee. Full members shall be able to vote at general meetings of the Committee.

Any person who wishes to become a member must sign, and lodge with the Committee, a written application for membership.

The Executive Committee shall consider any membership application at the first Executive meeting that takes place after the application has been received. The Executive Committee shall, within 14 days of the meeting, notify the applicant of its decision.

All the Gala's trustees are appointed or reappointed by the members at our Annual General Meeting. The current trustees were appointed via Emergency General Meeting.

## **Going Concern**

At the date of approval of this report, and the financial statements, the Trustees have assessed that there is a need to source ongoing sponsorship, but there is no immediate concern about the charity's ability to continue as a going concern.

## **Plans for future periods**

The charity was placed in dormant status for the duration of the Covid-19 pandemic due to its inability to run mass gatherings. Following the return of the Gala in June 2023, the charity will continue to work towards its main objective – ensuring the future of the Dunfermline Children's Gala Day, which is an important tradition for the local community


**Approval**

This report approved by the board of trustees on

and signed on their behalf by:



Mrs M Sharp  
Trustee



Mrs G Williamson  
Trustee

## Independent Examiner's Report on the Financial Statements

### Independent Examiner's Report to the Trustees of Dunfermline Children's Gala Committee Registered charity number SC035116

I report on the Financial Statements of the charity for the period 01 June 2024 to 31 May 2025, which are set out on pages 7 to 9.

#### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the Financial Statements in accordance with the terms of the Charities and Trustee Investment (Scotland) 2005 Act and the Charities Financial Statements (Scotland) Regulations 2006 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Financial Statements 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 any matters have come to my attention.

#### Basis of independent examiner's statement

My examination is conducted in accordance with Regulation 11 of the 2006 Financial Statements Regulations. An examination includes a review of the accounting records kept by the charity and a comparison of the Financial Statements presented with those records. It also includes consideration of any unusual items or disclosures in the Financial Statements and 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 Financial Statements.

#### Independent examiner's statement

During my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - a) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Financial Statements Regulations, and
  - b) to prepare Financial Statements which accord with the accounting records and comply with Regulation 9 of the 2006 Financial Statements Regulations

have not been met, or

2. to which attention should be drawn to enable a proper understanding of the Financial Statements to be reached.



**Stewart McKinnon**  
Chartered Tax Adviser  
M&S Accountancy & Taxation Limited  
Unit 26 Dunfermline Business Centre  
Izatt Avenue  
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KY11 3BZ

**Statement of Receipts & Payments for the period: 01 June 2024 to 31 May 2025**

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Receipts</b>				
Donations	8,329	-	8,329	6,933
Grant Income	20,000	-	20,000	-
School Ticket Sales	10,811	-	10,811	9,611
Advertising	3,710	-	3,710	3,268
	<b>42,850</b>	<b>-</b>	<b>42,850</b>	<b>19,812</b>
<b>Payments</b>				
Charity Management	242	-	242	177
Insurance	372	-	372	560
Entertainment	14,977	-	14,977	8,939
Other Events	577	-	577	1,454
Gala Day	15,809	-	15,809	12,974
Licenses	116	-	116	150
Accountancy	360	-	360	313
Website	241	-	241	-
Equipment Hire	180	-	180	1,200
	<b>32,874</b>	<b>-</b>	<b>32,874</b>	<b>25,767</b>
<b>Surplus / (Deficit) for the year</b>	<b>9,976</b>	<b>-</b>	<b>9,976</b>	<b>(5,955)</b>

## Statement of Balances as at 31 May 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Funds Reconciliation</b>				
Balance as at 1 June 2024	25,319	-	25,319	31,274
Surplus/(Deficit) for the year	9,976	-	9,976	(5,955)
<b>Balance as at 31 May 2025</b>	<b>35,295</b>	<b>-</b>	<b>35,295</b>	<b>25,319</b>
<b>Bank and Cash Balances</b>				
Bank of Scotland	35,295	-	35,295	25,319
	<b>35,295</b>	<b>-</b>	<b>35,295</b>	<b>25,319</b>
<b>Assets</b>				
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Prepayments</b>				
Insurance	279	-	279	420
Website	201	-	201	261
	<b>480</b>	<b>-</b>	<b>480</b>	<b>681</b>
<b>Liabilities</b>				
	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
<b>Accruals</b>				
Accountancy	360	-	360	300
	<b>360</b>	<b>-</b>	<b>360</b>	<b>300</b>

The notes on page 9 form an integral part of these Financial Statements.

These Financial Statements were approved by the trustees on \_\_\_\_\_ and signed on their behalf by:

Mrs M Sharp  
Trustee

Mrs G Williamson  
Trustee

## Notes to the financial statements for the period 01 June 2024 to 31 May 2025

### 1. Basis of preparation

These Financial Statements have been prepared on the receipts & payments basis in accordance with:

- (a) The Charities and Trustee Investment (Scotland) Act 2005
- (b) The Charities Financial Statements (Scotland) Regulations 2006 (as amended)

### 2. Fund Accounting

- (a) Unrestricted funds are those that can be expended at the discretion of the trustees in the furtherance of the objects of the charity.
- (b) Restricted funds are those that may only be used for specific purposes. Restrictions arise when specified by the donor, or when funds are raised for specific purposes.
- (c) The purposes of the funds are shown in Note 6.

### 3. Taxation

- (a) The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.
- (b) The charity is not registered for VAT; thus, all costs are shown inclusive of VAT charged.

### 4. Trustee remuneration

No trustees received remuneration or any other benefits in the current or previous years.

### 5. Trustee expenses

No expenses were reimbursed to trustees in the current or previous years.

### 6. Purposes of funds

General Funds	Unrestricted funds may be expended at the discretion of the trustees in furtherance of the objects of the charity.
Restricted Funds	Restricted Funds may be expended for reasons specified by the donor or expended for the specified purpose of why they were raised.