Charity registration number SC004137 (Scotland)

DUNFERMLINE SOUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

THOMSON COOPER ACCOUNTANTS

www.thomsoncooper.com

The Trustees present their annual report and financial statements for the year ended 31 March 2026.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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

Charitable Purposes
Our purposes, as recorded in our constitution, are to provide registered visually handicapped members of West Fife community with the weekly local newspapers (Dunfermline Press and Central Fife Times) in an audio format.

Activities and Achievements
In conjunction with our charitable purposes we also give talks to a wide group of Voluntary Organisations.

Our main expenditure is the purchase of media and highly technical electrical equipment essential for the production of, and issuing a weekly audio version of the Dunfermline Press to the blind and visually impaired listeners in the Dunfermline and West Fife or other areas. We currently have over 80 listeners.

We wish to thank all who donate to Dunfermline Sound.

We would like to thank those who have provided donations over the year and would also like to thank Thomson Cooper Accountants and Allister Charitable Trust for their continued support.

Financial review
The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ("the free reserves") held by the charity should be three months of running costs, which equates to £2,405 in general funds. At this level, the trustees feel that they would be able to continue the current activities of the centre in the event of a significant drop in funding.

As a result of the deficit of £4,415 (2025: £4,674) for the year, the charity held unrestricted funds of £33,724 (2025: £38,139) at the year end. This includes £30,000 (2025: £35,000) designated funds for potential property purchase and capital projects.

During the year, the general fund fell to £nil, and a portion of the designated fund was used to cover the charity's running costs, with a closing general fund of £3,724 (2025 £3,139).

Structure, governance and management
Dunfermline Sound is a charitable unincorporated group and the purposes and administration arrangement are set out in our constitution.

DUNFERMLINE SOUND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2026

Executive Trustees
Mr Laurie Henderson, Chairman
Mr David Black, Treasurer
Mr Allan Brown, Secretary

Other Trustees
Mr Laurie Henderson Production Engineer Group
Mr Allan Brown Group 2
Mrs Pamela Tait Group 1

Contact Address
Unit 18
Dunfermline Business Centre
Izatt Avenue
Dunfermline
KY11 3BZ

Recruitment and appointment of Trustees
All the Trustees are appointed or reappointed by the members at our Annual General Meeting, which is held in May/June each year.

Trustees remuneration and expenses
The remuneration of trustees was as follows:

- Laurie Henderson was repaid £383 (2025: £722) for travel, software and stationery
- David Black was repaid £27 (2025: £40) for office expenses

The Trustees' report was approved by the Board of Trustees.

N R L Henderson
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Chairperson
Dated: 23/06/2026

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DUNFERMLINE SOUND

I report on the financial statements of the Charity for the year ended 31 March 2026, which are set out on pages 4 to 8.

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 Investments (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) (d) 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 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 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:

(a) which gives me reasonable cause to believe that in any material respect the requirements:

- (i) to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
- (ii) to prepare financial statements which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations;

have not been met or

(b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

Fiona Haro

Fiona E Haro B Com (Hons) CA
Thomson Cooper
3 Castle Court
Carnegie Campus
Dunfermline
Fife
KY11 8PB

Dated: 17th June 2026

DUNFERMLINE SOUND

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2026

	Notes	Total 2026 £	Total 2025 £
Receipts			
Donations and legacies	2	1,768	1,850
Investments	3	994	394
Total income		2,762	2,244
Payments			
Charitable activities	4	7,177	6,918
Surplus/ (Deficit) for the year		(4,415)	(4,674)

DUNFERMLINE SOUND

Statement of Balances

AS AT 31 MARCH 2026

	Total 2026 £	Total 2025 £
Assets		
Equipment - at valuation	126	168
Bank and deposit balances		
Bank and deposit balances brought forward	38,139	42,813
Payments in year	(4,415)	(4,674)
Bank and deposit balances carried forward	33,724	38,139

The Accounts were approved by the Trustees on and signed on their behalf by: -

N R L Henderson

Chairperson

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2026

1 Accounting policies

Charity information

Dunfermline Sound is a charitable unincorporated group.

1.1 Basis of preparation

The accounts are prepared on a Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

1.4 Income

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2 Donations

	2026	**2025**
	£	**£**
V Berry	500	-
Allister Charitable Trust	650	650
St Columbia High School	-	150
Other	618	1,050
	1,768	1,850

3 Investments

	2026	2025
	£	£
Deposit Interest Received	994	394

4 Charitable activities

	2026	2025
	£	£
Travel	-	22
Rent	3,252	3,617
Insurance	336	334
Heat & Light	404	498
Software Costs	124	381
Postage, Stationery, Advertisement & Office Supplies	495	436
Subscriptions	42	42
Studio Repairs & Expenses	1,525	509
Other Expenses	51	346
Telephone	948	733
	7,177	6,918

5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

6 Bank Balance

The bank balance is made up as follows-

	2026	2025
	£	£
RBS Current Account	4,328	7,734
Shawbrook Account	29,389	30,394
Petty Cash	7	11
	33,724	38,139

7 Reserves

Reserves is made up as follows-

	2026	2025
	£	£
General Funds - unrestricted	3,724	3,139
Designated Funds - unrestricted	30,000	35,000
	33,724	38,139