

Fife Youth Jazz Orchestra

Scottish Charity Number SC039815

**Annual Report  
&  
Financial Statements**

For Year Ended

**30 September 2025**

## Independent Examiner's Report

For the Year Ended 30 September 2025

### Independent Examiner's Report to the Trustees of Fife Youth Jazz Orchestra

I report on the financial statements of the charity for the year ended 30 September 2025, which are set out on pages 2 to 4.

#### 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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended) ("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(c) of the 2005 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 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.

#### 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 Regulations, and

to prepare accounts which accord with the accounting records and comply with

Regulation 9 of the 2006 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.

Signed Alan W. Speed Date 02.03.26

Alan W Speed, Chartered Accountant

Statement of Receipts and Payments – For the Year Ended 30 September 2025

<b>Receipts</b>	<b>Note</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>Funds</b>	<b>Funds</b>	<b>2025</b>	<b>2024</b>
Voluntary Receipts					
Donations		1,146	-	1,146	396
Concert Income		1,658	-	1,658	2,055
Equipment Sold		150	-	150	-
Receipts from Charitable Activities					
Subscriptions (Players Fees)		<u>5,492</u>	-	<u>5,492</u>	<u>5,568</u>
		<u>8,446</u>	-	<u>8,446</u>	<u>8,019</u>
<b>Payments</b>					
Cost of Charitable Activities	4	8,961	-	8,961	8,221
Governance Costs	5	<u>220</u>	-	<u>220</u>	<u>220</u>
<b>Total Payments</b>		<u>9,181</u>	-	<u>9,181</u>	<u>8,441</u>
<b>Surplus/(Deficit) for the</b>					
<b>year</b>		<u>£(735)</u>		<u>£(735)</u>	<u>£(422)</u>

The notes on page 4 form an integral part of these accounts

Statement of Balance – As at 30 September 2025

<b>Funds Reconciliation</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
	<b>Funds</b>	<b>Funds</b>	<b>2025</b>	<b>2024</b>
<b>Cash at Bank &amp; In Hand-</b>				
<b>-01/10/2025</b>	11,153	-	11,153	11,575
Surplus/(Deficit) for year	(735)	-	(735)	(422)
	<u>10,418</u>	<u>-</u>	<u>10,418</u>	<u>11,153</u>
<b>Bank &amp; Cash Balances</b>				
Cash in Hand	19	-	19	19
Bank Deposit Account	<u>10,399</u>	<u>-</u>	<u>10,399</u>	<u>11,134</u>
	<u>10,418</u>	<u>-</u>	<u>10,418</u>	<u>11,134</u>
<b>Other Assets</b>				
Various Instruments	72			72
PA & Sound System	729			729
Beginners Brass (2 tr, 3 bone)	146			146
Keyboard Case	8			8
Amp and Speakers	23			23
Stands/Lights/Piano Case	108			108
Yamaha CP33 Stage Piano	108			108
Drum Kit	<u>32</u>			<u>32</u>
<b>Total</b>	<u>1,226</u>			<u>1,226</u>

**Liabilities (Unrestricted Funds)**

There are no other liabilities

The notes on page 4 form an integral part of these accounts

Approved by the trustees on the date below and signed on their behalf by:

Chair: Sophia Milne Akeruo

Treasurer: Martina Breen

Date: 14/5/26

Date: 21/5/2026

## Notes to the Accounts- For the Year Ended 30 September 2025

### 1 Basis of Accounting

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

### 2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the Charity.

### 3 Related Party Transactions

No remuneration was paid to the trustees or to any connected persons during the year (2024-2025).

No travel expenses were paid to any trustees during the year (2024-2025).

<b>4 Cost of Charitable Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total 2025</b>	<b>Total 2024</b>
Tutor/MD Costs	6,465	-	6,465	6,695
Venue Hire & PA System	1,474	-	1,474	891
Printing, Stationery, postage and Telephone	30	-	30	-
Insurance	682	-	682	578
Concert Expenses	-	-	-	-
Instrument Repairs	200		200	-
Sundry Expenses	110		110	57
	<u>£ 8,961</u>		<u>8,961</u>	<u>£ 8,221</u>
<b>5 Governance Costs</b>			<b>2025</b>	<b>2024</b>
Independent Examiner's Fee			<u>220</u>	<u>220</u>
			<u>220</u>	<u>220</u>