

APPENDIX 3

OSCR

Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name

JAZZ NAIRN

Registered charity number

SC

044810

On the accounts of the charity for the period

Period start date

Day

Month

Year

01

04

2024

to

Day

Month

Year

31

03

2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 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.

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 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 the course of my examination, no matter has come to my attention ~~other than that disclosed on the attached page*~~

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 comply with Regulation 9 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.

Signed**:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Date: 15th May 2025

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

**OSCR will accept digital or typed signatures.

SC 044810



Receipts and payments accounts						
For the period from				to		
	01	04	2024		31	03 2025

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities	3269				3269	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	3269	-	-	-	3269	-
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	3269	-	-	-	3269	-
A3 Payments						
Expenses for fundraising activities	2972				2972	
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					-	
Other					-	
					-	
A3 Sub total	2972	-	-	-	2972	-
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	2972	-	-	-	2972	-
Net receipts / (payments)	3269	-	-	-	3269	-
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	297	-	-	-	297	-

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	1109.				1109.	
	Surplus / (deficit) shown on receipts and payments account	297.					
	Cash and bank balances at end of year	1406.	-	-	-	-	-
	(Agree balances with receipts and payments account(s))						

	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					
		Total	-	-	-

	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

Date of
approval

25.02.25

Jazz Nairn accounts 01.04.24 to 31.03.25

Income

Expenditure

Date	Description/event	Income	Cqu No	Artists' fees	Trav'g & Accom'n	Venue fee	Cap. Items & hire fees	Adv'g Bans & Printing	Total
		0							
01.04.24		1108.74 •							
07.05.24		290.00 •							
10.10.24		47.06 •							
16.10.24			228 •					105.60 •	105.60 •
24.10.24		78.37 •							
28.10.24		15.55 •							
30.10.24				750.00 •					
04.11.24		487.63 •							750.00 •
04.11.24		230.00 •							
07.11.24		78.36 •							
20.11.24		266.61 •							
22.11.24		15.55 •							
25.11.24			229 •					100.00 •	100.00 •
28.11.24		31.31 •							
29.11.24		410.40 •							
02.12.24		15.55 •							
03.12.24		31.31 •							
05.12.24		125.22 •							
06.12.24		46.86 •							
06.12.24				990.00 •					990.00 •
09.12.24		15.55 •							
10.12.24		566.28 •							
10.12.24							181.44 •	321.40 •	502.84 •
11.12.24		31.31 •							
11.12.24		486.00 •							

13.02.35		Cas .					
13.02.25		220 .		229.00 .		229.00 .	
31.03.25		231 .		100.00 .		100.00 .	
			195.00 .			195.00 .	

4377.66	1740 .	195.00 .	181.44 .	527.00 .	2972.44 .
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Bank balance as at 31st March 2025	1,405.22 .
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