Independent Examiner's Report to the Trustees of The Moray Jazz Club

I report on the accounts of the charity for the year ended 31 March 2026 which are set out on pages 1 and 2

Respective responsibilities of the 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 and the Charities Accounts (Scotland) Regulations 2006. 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 Charities Accounts (Scotland) Regulations 2006. 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

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.

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Alastair Stewart CA

Mar Lodge, 4 Hay Place, Elgin, IV30 1LZ

22 August 2026

Moray Jazz Club
Scottish Charity Number SCO 028421

Receipts and Payments Account for Year ended 31 March 2026

	Notes	2026 £	2025 £
RECEIPTS			
Membership Subscriptions	1	632.00	480.00
Raffle Receipts	1	515.50	557.50
Entrance Fees	1	2,979.00	3,030.60
Sale of Equipment		0.00	200.00
Donations Received		36.00	30.81
Total Receipts		**4,162.50**	**4,298.91**
PAYMENTS			
Musician's Fees, Incl. Bar Tab	2	3,335.10	3,080.30
Raffle Prize Costs		118.63	59.19
Charitable Donation		0.00	200.00
ECFC Bar Hire	3	576.00	633.49
ECFC Room Hire		275.00	414.00
Public Liabilty Insurance	4	296.79	0.00
Miscellaneous			
- Postage & Stationery		0.00	51.17
- Independent Examiner's Fee	5	40.00	40.00
- PAT Testing of Electrical Equipment	6	48.00	0.00
- Additional Stage Lighting	7	68.99	0.00
- Sundry Expenses		80.29	14.00
TOTAL PAYMENTS		**4,838.80**	**4,492.15**
Surplus (Deficit) for the Year		**-676.30**	**-193.24**

Notes

1. Revenues Accounted for on a Cash Basis
Performances remain on a twice monthly basis.
MJC Committee decided to increase the rates for Subscriptions, Entrance Fees and Raffle tickets as of 31 March 2026. These increases are not reflected in the Accounts for 2025-26.

2. Musician's Fees
As from 13 Nov. 2025, the fees paid to musicians playing for MJC were increased significantly from those previously paid.

3. Room Hire and Bar Hire
Elgin Football Club have incresed the rate for the bar use due to lack of bar sales.

4. Public Liability Insurance (For Clubs, Groups and Societies).
This policy taken out to protect the Club against potential injury to the public - Expires 29 Nov. 2026.

5. Independent Examiner's Fee
None of the Trustees were paid remuneration for the year under review. £40 was paid to A. Stewart for the audit review of the 2025 Accounts . A similar fee will be incurred for the preparion of the 2026 Accounts.

6. PAT Testing
Electrical testing carried out to ensure safety of MJC Club equipment.

7. Additional Stage Lighting.
Required to supplement room lighting.

Moray Jazz Club
Scottish Charity Number SCO 028421

Statement of Balances for Year ended 31 March 2026

	Notes	2026 £	2025 £
Bank and Cash in Hand			
Bank balance		4,280.49	5,156.79
Cash float for expenses		503.00	303.00
		4,783.49	5,459.79
Reserves			
General Funds			
Opening Balances		3,459.79	3,653.03
Transfer from 'Restricted Funds'		2,000.00	0.00
Surplus (Deficit) for the Year		-676.30	-193.24
Closing Balances		4,783.49	3,459.79
Restricted Funds			
Opening Balances	1	2,000.00	2,000.00
Transfer to 'General Funds'		-2,000.00	
Donations Received		0.00	0.00
Surplus (Deficit) for the Year		0.00	0.00
Closing Balances		0.00	2,000.00

Notes

1. The restriction over the use of 'Restricted Funds' was removed and the balance of "Restricted funds have been moved into the 'General Funds' to meet general expenditures.
It remains part of MJC's remit to support young musicians in Moraay with their interest in Jazz.

Approved by the Trustees on 27 August, 2026
and signed on their behalf by:

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David Boyd,
Chairperson and Treasurer (Temp)

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Magdalena Wellenger
Music Director