

APPENDIX 1

OSCR

Scottish Charity Regulator

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	09	2024	To	31	08	2025

Reference and administration details

Charity name
Other names charity is known by
Registered charity number
Charity's principal address

Kirkcudbright Jazz Festival

SC 038200

The Johnston
St Mary Street
Kirkcudbright

Postcode DG6 4EG

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Leon McCaig	Convener		
2	Vivien McAlpine	Secretary		
3	Graham Finch	Treasurer		
4	Avive Asbridge			
5	Louise Finch			
6	Rose Hall			
7	Glynne Shackleton			
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document	Constitution approved by OSCR
Trustee recruitment and appointment	New Trustees are appointed at the AGM following an induction process, in accordance with the constitution

Objectives and activities

Charitable purposes	The advancement of art and culture, specifically jazz music; encouraging public participation in and enjoyment of jazz music
Summary of the main activities in relation to these objects	The Trustees raise money to support an annual Festival. The money raised comes from sponsors and patrons and from the sale of concert tickets, programmes, raffle tickets and advertising space in the programme.

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Achievements and performance

Summary of the main achievements of the charity during the financial period

The 2025 Festival was held from 12th - 15th June and featured high quality musicians from the USA, Germany and the UK. The appreciative audience included local people and visitors from Scotland, England, Northern Ireland and Europe. Highlights included the open-air broolly parade led by a jazz band, services in two local churches led by jazz musicians and dine around sessions in local reastaurants.

The festival brings important income to local businesses and accommodation providers.

Financial review

Brief statement of the charity's policy on reserves

Reserves are used to cover the cost of future festivals.

Details of any deficit

The 2025 festival incurred a deficit of £1,234

Donated facilities and services (if any)

Volunteers from Kirkcudbright Rotary Club, the Haill Six Incorporated Trades of Kirkcudbright and Kirkcudbright Parish Church helped with stewarding at Festival events. Catering was provided by church volunteers. Other helpers from the community helped with stewarding and collecting advertising revenue.

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Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) OSCR will accept digital or typed signatures	Leon McCaig	Graham Finch
Full name(s)	GEORGE LEON STEWART MCCAIG	GRAHAM SOMERVILLE FINCH
Position (e.g. Chair)	Convenor	Treasurer
Date	15/07/2026	15/07/2026.

Receipts and payments accounts

For the period from				to			
	01	Sept	2024		31	Aug	2025

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,061				3,061	4,192
Legacies						
Grants					-	
Receipts from fundraising activities	18,622				18,622	18,798
Gross trading receipts					-	
Income from investments other than land and buildings	404				404	398
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
					-	
A1 Sub total	22,087	-	-	-	22,087	23,388
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
A2 Sub total	-	-	-	-	-	-
Total receipts	22,087	-	-	-	22,087	23,388
A3 Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities	23,230				23,230	25,391
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	91				91	50
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	23,321	-	-	-	23,321	25,441
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
A4 Sub total	-	-	-	-	-	-
Total payments	23,321	-	-	-	23,321	25,441
Net receipts / (payments)	(1,234)	-	-	-	(1,234)	(2,053)
A5 Transfers to / (from) funds					-	
Surplus / (deficit) for year	(1,234)	-	-	-	(1,234)	(2,053)

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	27,136				27,136	29,189
	Surplus / (deficit) shown on receipts and payments account	(1,234)				(1,234)	(2,053)
						-	
						-	
	Cash and bank balances at end of year (Agree balances with receipts and payments account(s))	25,902	-	-	-	25,902	27,136

B2 Investments	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
Total			-	-

B3 Other assets	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
Total			-	-	-

B4 Liabilities	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
Total			-	-

B5 Contingent liabilities	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
Total			-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Graham Finch	GRAHAM FINCH	15/02/26

Section C Notes to the Accounts

C1 Nature and purpose of funds *(may be stated on analysis of funds worksheets)*

Bank account and Building Society account to finance the staging of Kirkcudbright Jazz Festival.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
Total			-

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)

C3b Trustee remuneration - details

Authority under which paid	£
Payment to Avive Asbridge for developing a new website	500

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)

x

C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

Kirkcudbright Jazz Festival

SC 038200

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	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 £
Sundry Donations	321				321	1,147
Patrons and Sponsors	2,740				2,740	3,045
					-	
					-	
Total	3,061	-	-	-	3,061	4,192

2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	-

3 Gross receipts from other charitable activities

	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 £
Ticket sales	12,006				12,006	12,393
Programme sales	490				490	397
Advertising sales	1,743				1,743	2,209
Raffle sales	1,194				1,194	1,493
Miscellaneous	296				296	
Venue Payments	1,035				1,035	
Gift Aid reclaim	1,857				1,857	
Interest	404				404	
Total	19,025	-	-	-	19,025	16,492

4 Payments relating directly to charitable activities

	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 £
Band Fees	19,040				19,040	19,340
Band Accomodation	1,320				1,320	2,895
Venue charges	723				723	764
Brolly Parade	-				-	355
Event Insurance	491				491	464
Printing and Admin	397				397	339
Advertising	442				442	341
Miscellaneous	409				409	944
Technical Support	500				500	
Cash withdrawn and returned	-				-	
					-	
Total	23,322	-	-	-	23,322	25,442

APPENDIX 3



Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	Kirkcudbright Jazz Festival					
	Registered charity number	SC0038200					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	09	2024	to	31	08	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. 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 accounts.						
Independent examiner's statement	In the course of my examination, no matter has come to my attention - 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 - to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.						
Signed:					Date:	16/07/2026	
Name:	Jennifer Milby						
Relevant professional qualification(s) or body (if any):	Trust Manager, Kirkcudbright Development Trust						
Address:	The Johnston St Mary Street Kirkcudbright DG6 4EG						

*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.