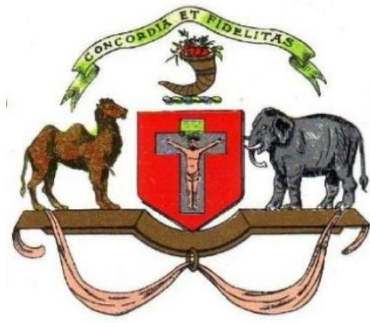




CITY OF INVERNESS PIPE BAND

ANNUAL REPORT 2025-2026

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Chairman's Report

The band's membership numbers continue to be a significant concern. This presents challenges both musically and when marching into the circle at competitions. The declining membership is also having a financial impact, as the band relies heavily on subscription income. With fewer playing members, subscription revenue has naturally decreased, creating additional financial pressures.

Despite these challenges, the band attended all four major championships this year, which is a notable achievement and reflects the commitment and dedication of our members. We also had a highly successful trip to Augsburg, where we were exceptionally well looked after. It was an enjoyable and rewarding experience, and we would strongly encourage players to take part in future visits.

We would like to express our sincere thanks to Steven for his outstanding work as Treasurer. He has been particularly successful in securing outstanding Gift Aid claims, recovering four years' worth of payments. This has provided a substantial boost to the band's income and has significantly strengthened our financial position.

Pipe Major's Report

We need to ensure that all band equipment is accounted for. Any former members who are no longer paying subscriptions and do not intend to return should be asked to return their kit as soon as possible.

We have retained a number of players from the Grade 4 pipe corps, who have continued to attend Tuesday evenings to have their instruments maintained and to remain involved with the band. However, this arrangement is not sustainable in the long term and cannot continue indefinitely.

There are still players within the Grade 4 band, and we are pleased to have some new recruits joining us. However, increasing membership remains a key priority. We would encourage all members to assist with recruitment efforts wherever possible to help strengthen both bands. In particular, we require a minimum of three side drummers to support our plans going forward.

A combined practice will take place on Wednesday 9th October. This session will bring together all Grade 3 and Grade 4 players, including new members, and will be an important opportunity to establish plans for the season ahead.

A recruitment campaign should be launched to promote opportunities within both bands. This should include advertisements across relevant channels to attract new pipers and drummers and help build membership numbers.

An up-to-date register of all band members should be compiled and reviewed against current subscription payments. Members who are no longer paying subscriptions should be contacted to establish whether they intend to return to the band. If not, arrangements should be made for the return of any band-issued kit.

One of our objectives for next season is to increase our participation in competitions. With only four major championships during the season, the competitive calendar can feel limited. A list of all competitions that were available to the band this year will be produced to help identify additional opportunities and allow for better planning and participation next season.

Governance

The Trustees have pleasure in presenting their report together with the financial statements and the Independent Examiners report for the year ended 31st March 2026.

Constitution and Purpose

The Group's name is the City of Inverness Pipe Band, whose principal address is 138 Golf View Road, Inverness, Highland, IV3 8FE.

The Purpose of the Band is to promote and develop the playing of the Highland Bagpipe and Pipe Band drumming; to provide tuition in piping and drumming and to perform as a Pipe Band in the community and in competitions.

Trustees 2025-2026

Ronnie Bisset	Chairman
Scott Taylor	Pipe Major
Steven Guthrie	Treasurer
Liza McAdam	Leading Drummer
Lily Kelman	Secretary
Tina Reid	Drummers Representative
James MacPhee	Pipers Representative
Tina Reid	Transport Co-ordinator
Isla Robertson	Social Media Officer
James McCarthy	Quartermaster

All elected post holders / committee members will act as trustees of the Band at all times in line with the latest guidance provided by OSCR and as such, trustees will hold the title to the property, assets and funds of the Band in trust on behalf of the Band.

Reserves Policy

The Trustees of the City of Inverness Pipe Band commit to maintaining reserves to the equivalent of four months typical expenditure to allow for differences in phasing between receipts and payments and to plan for investment in instruments and uniforms. Reserves continue to exceed this level.

The Trustees declare that they have approved the Trustees Report for the year ended 31st March 2026.



Scott Taylor
Pipe Major/Trustee
24/08/2026



Lily Kelman
Secretary/Trustee
24/08/2026

Treasurers Report

	2025-2026	2024-2025
Income		
Donations	400.00	
Grants		10,000.00
Gift Aid	5,286.74	
Receipts from fundraising activities	180.00	
Subscription Income	5,550.00	8,305.00
Merchandise	99.85	
Miscellaneous Receipts	700.00	60.00
Performances		1,000.00
Uniform and Equipment Sales	21.00	643.00
Travel Income	19.00	5,330.54
	12,256.59	25,338.54
 Receipts from Sale of Fixed Assets		
	12,256.59	25,338.54
 Expense		
Tickets	103.50	81.50
Competition Entry Fees	340.00	120.00
Travel & Accommodation	10,563.02	12,585.34
Sundries		50.00
Membership Costs	809.40	678.00
Uniform	748.42	4,360.92
Instrument Consumables	1,314.23	3,839.80
Social Events	1,680.00	1,107.91
Miscellaneous	225.93	83.30
	15,784.50	22,906.77
 Purchase of Fixed Assets	2,075.00	
	17,859.50	22,906.77
 Surplus/Deficit	-5,602.91	2,431.77
 Account balances		
Business Account	6,935.23	10,106.37
 Summary		
Account balance brought forward	12,538.14	10,106.37
Total income	12,256.59	25,338.54
Total expenditure	17,859.50	22,906.77
Net income	-5,602.91	12,538.14
Account balance carried forward	6,935.23	12,538.14

Notes to Accounts:

Exceptional income of four years backdated gift aid claims received in this year.

£6,163 Travel Expenditure incurred this year for an event in Germany - reimbursement expected in May 2026.

Other Assets:

The Band owns equipment consisting of uniforms and musical instruments to the value of £69,742.00

Liabilities:

The band has no material liabilities or obligations.

Management Committee/Trustees Remuneration and Expenses:

No Trustee has received any remuneration, benefits in kind or reimbursement of expenses during the year in respect of their role as a Trustee.

Independent examiner's report to the trustees of City of Inverness Pipe Band, SCO47623.

I report on the accounts of the charity for the year ended 31st March 2026.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity 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 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 qualified 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

- 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.

Name: Yvonne McIntosh

Relevant Professional qualification/professional body: Chartered Institute of Public Finance and Accountancy (CIPFA)
- Accountant.

Address: 59 Firthview Drive, Inverness, IV3 8NS

Date: 10th May 2026

