Independent Examiner's Report to the Trustees of

Inverness Choral Society

Scottish Charity Number SCO 15219

I report on the accounts of the charity to the year end 31st March 2026, which are set out on pages 1 to 4

Respective responsibilities of trustee 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 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 and 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 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 Regulations 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.



Donald MacKenzie BSc CA

52 Crown Drive, Inverness, IV2 3QG

24th August 2026

INVERNESS CHORAL

Statement of Financial Activities

Year to 31st March 2026

INCOME	**2026**	**2025**
April Concert income / sales	2100	2622
November Concert income / sales	2439	3453
Future Concert income / sales	420	820
Subscriptions	10105	10546
Tax Recovered	2771	2152
Donations	1029	0
Carolthon	3998	5069
Music Sale & Hire	590	1289
Book Sales	0	10
Misc	108	186
Total Income	**23,560**	**26,145**

EXPENSES	**2026**	**2025**
April Concert Expenses	5890	4906
November Concert Expenses	582	2044
Future Concert Expenses	762	2758
Fees & Expenses - MD / Accompanist	11138	10000
Adverts		60
Marketing	600	
Hall Rent	2967	3705
Accounts Examiner		60
Administration	231	137
Insurance	614	434
Website	102	93
Music Purchase & Hire	149	413
Gifts		0
Carolthon Expenses & Donation	2872	2680
Uniforms	108	167
Bank Charges	123	35
Total Expenses	**26138**	**27641**

Opening Bank Balance at 1.4.25	28100.22	
Net Surplus (Deficit)	-2577.81	-1496
Closing Bank Balance at 31.3.26	**25,522.41**	

Inverness Choral Society

Trustees' Annual Report and Accounts for the year ended 31st March 2026

Scottish Charity Number SC 015219

Office Bearers during the period

Chair – Patricia Crippen

Vice Chair – Lorraine Geddes

Treasurer – Gina Francis

Membership Secretary – Mary Thomson

Committee

Angus Bethune

Clare Blois

Andrea Gritter

Elspeth Lee

Duncan Forbes

Elspeth

Musical Director – Gordon Tocher

Accompanist – Adrian Marple

Contact Address

The Old Meal Mill, Tomich, IV4 7LY

Appointments of Office Bearers and Committee Members

All office bearers and committee members are appointed or re-appointed by the members at the Annual General Meeting which is held in June each year.

Governing Document

The Society is a Charitable Unincorporated Association and the purposes of administration arrangements are set out in the Constitution

Charitable Purposes

Our purposes, as recorded in our Constitution are, " The study and performance of good music in the town and district of Inverness, and the promotion and encouragement of works by the Masters"

Trustees' Report

Activities and achievements

The Choral has followed its pattern of performing two concerts in the year, both of which have been much enjoyed by choir and audience. In November we performed Gounod's 'Mass for St Cecilia' and Elgar's 'From the Bavarian Highlands', with the young soloists, Sophie Bysouth, Austin Smith and Luke Francis; names to look out for in the future. It was a particular pleasure to welcome Luke, the son of our Treasurer, Gina. For our spring concert we returned to a choir and audience favourite, Mendelssohn's 'Elijah', with soloists Jessica Leary, Barbara Scott, Jamie MacDougall and Andrew McTaggart. This performance attracted high praise from the audience and the choir too thought the concert to be a memorable occasion. Sadly the audience numbers at the Drumossie were disappointingly poor. Poor ticket sales along with large outlay for venue, orchestra and soloists led to that concert making a loss of £7300, whereas, more encouragingly, the November concert had made a profit of £1400. It would seem that we will have to give careful consideration in the future to what we can afford to perform and where.

The Carolthon
The Carolthon serves the dual purpose of raising money for the Choral and its adopted charity, at the same time as raising the profile of both groups with the general public. This year was no exception. After teaming up with Munlochy Animal Aid, the gratifying total of almost £4000 was raised. This was split between the two groups, providing much needed income for both.

Inner Wheel Lunch
Again this year we entertained the ladies of the Inner Wheel at their Christmas lunch. This is an excellent opportunity to showcase the music of the choir, thus raising awareness of our existence. We are grateful for the very generous cheque they presented to us afterwards as a thank you.

Reserves

See Treasurer's Report below.

Treasurer's Report To The 2026 AGM

Dear Friends,

I present the Society's financial statement for the year ended 31 March 2026. I hope all is clear but I shall be pleased to answer any questions after the official business is over. Donald MacKenzie has agreed to examine the accounts for 2025/26 financial year.

Membership levels for 2025/6 have dropped slightly and we currently have just under 100 paid up members, which generated £10K of income.

The voluntary £5 contribution towards music hire, generated additional income of around £1000. For 2026/27 I would recommend continuing to ask for the music hire contribution.

Gift aid payments provide an important income source for the society and brought in just over £2771 for 2025. This represents a slight increase from last year, as gift aid was claimed on the member donations for music hire, plus the programme donations at concerts.

There were 2 concerts held in 2025/6 financial year. The Drumossie concert from April 25 made a loss of £5500. The Gounod Mass at the Cathedral in November 25 made a profit of £1400. The year end accounts do not show yet, but the larger scale Elijah concert at the Drumossie made a loss of £7300. Due to the high venue costs, I would only recommend using the Drumossie for future concerts if grant funding or sponsorship can be secured.

To this end, coupled with the diminishing bank balance and the rising operational costs, I suggest that the subscription fee is raised to either £120 if paying in 1 instalment in August/September or £130 if paying in 2 x instalments of £65, either paid termly or before the November concert. This has been agreed at committee level but does requires a change to the constitution, to be approved at the AGM.

Whilst the accounts to March 13 2026, show a loss of £2577 for the year, when the April Drumossie concert is added to the mix, the Society's financial position looks more delicate. The current bank balance stands at £14800, compared with c. £21300 in May last year. As a Society we therefore need to consider our future and maintain a practical outlook with regard to expenditure. I feel it is essential, that we recruit an experienced fund raiser on to the Committee, to secure funding for future larger, scale choral concerts. We also need to look at using other venues or just the Cathedral for future concerts.

GINA FRANCIS (Treasurer)
June 26

Signed: .....

Position: .....

Date: .....