2nd Kingsmills Beavers visit to Inverness Fire Station



Inverness, Nairn, Badenoch and Strathspey District Scout Council

Annual General Meeting 2026

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Scouts
Inverness, Nairn, Badenoch and Strathspey

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7th Inverness (Aird) - Up Helly Aa

Trustee Board Report

The Trustee Board has met regularly over the past year. The number of Trustees currently stands at 12. We have been unable to recruit a minute secretary or booking coordinator.

Our budget has been reviewed and agreed as part of the discussions around the current membership fee, with income from Dalneigh bookings playing an important part. Finances remain healthy as you will see from the financial section of this report, with lack of a co-ordinator being an obstacle to maximising bookings.

Safety, Safeguarding and other essential training has been undertaken with the District keeping a close eye on compliance reports.

The District has a risk register which is reviewed throughout the year.

We continue to advertise vacancies in multiple locations and are keen to support recruitment of adults for all roles.

Work has progressed well with moving the District store from Kingsmills to Dalneigh hall and this has included donating all the items in the Gang Show wardrobe to other Gangs and local theatrical groups. The large cupboard behind the main hall is being racked out and there has been a clear out of the equipment previously being stored in preparation for the big move!

In the coming year there will be a renewed emphasis on safety of premises and we want to work with Groups to ensure buildings are compliant and safety is high up on all Trustee boards' agenda, including the need for all trustees to be aware of their responsibilities and confirm this has been noted and minutes for the record.

Sonja Fisken
District Chair





District Lead Volunteer's Report

Another positive year for Scouting in the District. With International camps and multiple varied outdoor activities, the eight Groups and five Explorer units continue to provide excellent programmes for our Young People. Numbers have grown with some new sections and some closures. Dalneigh hall continues to cover its cost proving the worth of the last few years investment.

This year's census numbers have increased by nearly 6% for young people driven largely by the addition of a new Squirrel Drey at Aird (formerly Kirkhill) Group but with increases in both Cubs and Explorers, a slight decline in beavers and more marked decline in Scouts. The decline in Scouts can partly be explained by the closure of the Strathglass section through a lack of adult volunteers and is a smaller decline than in the previous year helped by the start-up of a Scout section in Grantown.

This year adult members were counted through the Membership system rather than census and showed an increase in adult section volunteers to 156 although this masks a decline in the number of Team Leaders offset by an increase in Team Members. Overall adult membership is up 25% at 278. The adult numbers should be viewed with some caution however as the Membership system beds in and no longer active people are gradually filtered out. It is heartening to see some of our Scout Network becoming section team members in the younger sections as well as running their own activities.

Adult recruitment continues to limit the scouting activity we are able to provide – there are 400 young people recorded as being on the waiting lists. Refer to Appendix 1 for a summary of the census breakdown.

In terms of activity at District level the Explorer sections continue to provide an excellent programme with active participation at Cally Rally, Gold & Silver Duke of Edinburgh award expeditions, the London Monopoly Run, fundraising ceilidhs and camps both locally and in Northern Ireland and North Wales. The first major District event for a while was the Inverness Monopoly Run which was a great success with most Group Scout sections and the Explorer sections all taking part. It is hoped this will become an annual or bi-annual event. Scout Post was also run again with the number of cards delivered around the same as last year providing both a fundraiser for Groups and District and raising the profile of scouting in the city. The Youth team ran a Squirrels and Beavers fun day for the younger sections.

At Group level we had Kingsmills go to the Norway Jamboree continuing their long association with this event and Aird were in Northern Ireland at Crawfordsburn Scout Camp Site. Other Groups were more local with camping in Brodie, Elgin & Orkney. A slight drop off in the number of Top Awards but we still saw 38 awards presented to 35% of those eligible – still a very creditable achievement.

The Youth team continues to form a great link between Explorers and Network taking ownership of District social media posts and organising events. Our District Youth Lead changed hands with Ryan Macintyre moving on to the Regional Youth lead and Rylan Lawrence-Macaskill appointed as District Youth Lead. Tyler Martin has joined the Trustee Board as Communications Officer bringing youth representation on the board to four.

My thanks to the Trustee Board and our new Chair, Sonja Fisken, for the support and encouragement and to all Group Lead Volunteers providing the essential link between Groups and District. Thanks also to Ryan MacLennan, Regional Lead Volunteer who also provides much needed support and enthusiasm. I have managed to visit quite a few groups and sections this year and I am always impressed by the standard of scouting I see and the welcome I receive. Despite all that goes on around us, you continue to give Young People a fun, exciting and learning experience.

Paul Whitefoot
District Lead Volunteer

14-24 Team Leader Report

Explorer Scouts

It has been a busy and rewarding year for the District's Explorer Units, with young people taking part in a varied programme of activities, camps and training, and some major awards achieved along the way.

The programme has had a strong outdoor and water-based theme. Explorers have taken on pioneering projects, been out kayaking and power boating, and built rafts of all shapes and sizes. Boat building was a particular highlight, with the young people constructing boats for the Cally Rally campfire and the Up Helly Aa celebration fire.

Nights away featured strongly throughout the year, with joint camps alongside other Units, individual unit camps and Cally Rally itself. Camps like these give Explorers the chance to put their skills into practice, take on responsibility and build friendships with young people from across the District.

Training was also well supported. The Module A course and the Modules B to J course for our Young Leaders were both well attended, and a number of Explorers gained power boating qualifications.

Congratulations go to the young people who achieved the King's Scout Award and the Chief Scout's Platinum Award this year. These are among the highest honours in Scouting, reflecting a great deal of commitment and hard work, and the whole District can be proud of them.

Finally, none of this would be possible without our volunteers. Thank you to all our Leaders and Assistant Leaders for your dedication to the young people in your own and other Units — the strength of this year's programme is down to you.

Shirley Wright
Team Leader - 14-24 Team

Nessies Network

Scout Network has continued to provide an important link between Explorer Scouting, adult volunteering and wider District activity over the past year.

Although Network activity can sometimes be less visible than the younger sections, Network members have continued to support Scouting across the District in a number of valuable ways. Network members supported the Inverness Monopoly Run, helping with the delivery of a major District event and contributing to the smooth running of the day for Scouts, Explorers, Guides and Rangers. Their involvement demonstrated the value of keeping young adults connected to Scouting beyond Explorers, particularly where they can bring recent experience, enthusiasm and practical support to District events.

It has also been positive to see members of Scout Network moving into adult volunteer roles within younger sections. This is an important part of the future of the District, as it allows us to retain the skills, experience and energy of young people who have grown through Scouting and are now ready to support the next generation. These young adult volunteers often bring a strong understanding of what makes Scouting

enjoyable and meaningful for young people, and they can provide a natural bridge between youth-shaped Scouting and adult leadership.

A continued priority for the coming year is to ensure that Explorers who are approaching the end of their time in the section are actively signposted into Scout Network. We are keen that Explorer Section Teams continue to pass on details of Explorers aging into Network, so that we do not lose valued young people, future volunteers and the skills they have developed through their time in Scouting.

Looking ahead, there is an opportunity to strengthen Scout Network further by improving communication, supporting more social and service-based opportunities, and making sure that young adults feel there is a clear and welcoming next step after Explorers. Retaining these young people within the movement will be important not only for Network itself, but also for the wider sustainability of Scouting across the District.

Ryan Macintyre
Regional Youth Lead





District Youth Lead Report

The District Youth Team has had another positive year, continuing to support youth-shaped Scouting across Inverness, Nairn, Badenoch & Strathspey District and helping to provide a stronger link between young people, Explorer Scouting, Scout Network and the wider District.

Over the past year, the Youth Team has continued to take an active role in District life. The team has supported District social media helping promote the positive work happening across sections and contributed to the planning and delivery of events. The team has also put together planning for future District wide events led by young people.

This year also marked a period of change for the Youth Team. Ryan Macintyre moved on from the District Youth Lead role to take on the Regional Youth Lead role for Highlands and Islands Region and Rylan Lawrence-Macaskill was appointed as the new District Youth Lead. This transition has created a valuable opportunity to continue developing the District Youth Team while also strengthening the connection between District and Region youth work.

The Youth Team continues to support wider preparations as part of the Regional Youth Team project, It Starts When You Do, which focuses on adult recruitment and the retention of new adult volunteers. This work recognises that young people and young adults have an important role to play in shaping how we welcome, support and retain volunteers across Scouting. The District Youth Team will continue to contribute to this work, helping ensure that the voices and experiences of young people are included in conversations about the future of volunteering.

Looking ahead, the priority will be to continue building a strong, visible and sustainable Youth Team within the District. This includes supporting youth-shaped Scouting, helping young people take part in decision making, encouraging Explorers and Network members to remain involved and ensuring that young people are represented meaningfully across District activity.

Thank you to everyone who has supported the Youth Team over the past year, including District volunteers, Explorer Section Teams, Scout Network members, the Trustee Board and the Region Youth Team. The continued support for youth involvement across the District is greatly appreciated.

Rylan Lawrence-Macaskill
District Youth Lead



Statement for OSCR

INVERNESS, NAIRN, BADENOCH AND STRATHSPEY DISTRICT SCOUT COUNCIL
Scottish Charity No. SC041542

Name & Address
Inverness, Nairn, Badenoch & Strathspey District Scout Council may be contacted c/o 123 Glenurquhart Road, Inverness, IV3 5PD.

Constitution and Purpose
The Scout Council is constituted in terms of the Rules of the Scout Association, which is a charitable body incorporated by Royal Charter.

The purpose of the Scout Association is to promote the development of young people in achieving their full physical intellectual, social and spiritual potentials as individuals, as responsible citizens and as members of their local, national and international communities. The method of achieving the aim of the Association is by providing an enjoyable and attractive scheme of progressive training, based on the Scout Promise and Law guided by adult leadership.

Trustees

Sonja Fisken	District Chair
Paul Whitefoot	District Lead Volunteer
Matthew Spence	District Treasurer
Rylan Lawrence-Macaskill	District Youth Lead
Sarah Murray	Trustee
Claire Bradley	Trustee
Kieran Morison	Trustee
Ryan Macintyre	Trustee
Shirley Wright	Trustee
Tyler Martin	Trustee

Trustees are recruited and appointed in accordance with the Policy, Organisation and Rules (POR) of the Scout Association.

Approved by the District Trustee Board on 03/06/2026 and signed on its behalf by:

Paul Whitefoot
Paul Whitefoot
District Lead Volunteer
17/06/2026

Matthew Spence
Matthew Spence
District Treasurer
17/06/2026

District Treasurer's Report

The accounts presented are a consolidation of all those held on behalf of Inverness, Nairn, Badenoch and Strathspey District Scout Council.

I would like to thank all Groups and Units for their prompt payment of the 2026 membership fees; this is greatly appreciated.

Regarding the 2025 membership fees, as noted in last year's report, there was a delayed payment from one Group and Unit due to a change in signatories. This has now been received and is reflected in the current year's accounts.

During the year, the District gratefully received a bequest of £5,115.40 from the late Mary Lacey. Following agreement by the Trustee Board, these funds have been allocated to support the development of Scouting in Inverness and have therefore been designated within the Development Fund.

In addition, a further legacy of £1,000 was received from the late Robert Preece. At the time of writing, these funds remain undesignated pending further discussion.

Letting donations show a slight decrease in income compared to last year; however, there are still a small number of lets to be received, and it is anticipated that overall income will remain broadly in line with previous levels. Continued support in promoting Dalneigh as a venue for birthday parties and general lets is appreciated.

At Dalneigh HQ, work to upgrade the stairs leading to the store at the end of the hall, currently used to house the Gang Show wardrobe, was completed in March. Further works will follow as part of the preparations for the return of District stores to Dalneigh from Kingsmills, and these will be reflected in next year's accounts.

Following the closure of the Aviemore Scout Group, funds from the Scout Troop have now been successfully transferred to the District and are held within restricted funds. Work is ongoing to close and transfer the remaining Cub and Group accounts.

The Trustee Board has agreed to establish a new designated fund, titled the "New Section Fund". It was further agreed that where any Group or Section has been closed for more than five years, any remaining balances held in restricted funds will be transferred into this new fund. The New Section Fund will be used to support the development of new Sections, Units, and Groups.

Finally, I would like to thank everyone who has contributed over the past year, particularly the Independent Examiner, Stefan MacDonald, for giving his time to review the accounts.

Matthew Spence
District Treasurer

Statement of Accounts

Inverness, Nairn, Badenoch and Strathspey District Scout Council
Income and Expenditure Accounts for the year to 31st March 2026

	NOTES	2025/2026		2024/2025	
Unrestricted Funds		£		£	
Receipts					
Annual Census		*35,247.50*		*28,192.50*	
(Payable to SHQ & Region)		*(32,182.50)*		*(29,051.50)*	
(Payable to INBS District)		*3,065.00*		*(859.00)*	
			3065.00		(859.00)
Explorer Subscriptions			2357.57		1,849.90
Donations	2		2049.00		1,055.35
Fundraising	3		1134.71		6,880.99
Activities	4		4079.53		4,078.45
Interest			1.69		2.77
Letting Donations			7543.20		8,350.00
Equipment Hire			0.00		182.00
Domain Fee			0.00		49.20
From Development Fund			0.00		2,140.00
Gift Aid			1768.00		2,740.93
DofE Payment to Region			0.00		300.00
Badge Income			245.75		514.47
Membership Fee 2025	5		3202.50		0.00
Scout Post 2023			7851.22		5,990.83
Glen Albyn - Explorer Belt			564.87		7,000.00
Glen Albyn - Wales Trip			4835.00		0.00
Payment Error Refund			0.00		25.00
TOTAL RECEIPTS			**38,698.04**		**40,300.89**
Payments					
Property	6		(11,047.19)		(11,599.41)
Equipment			0.00		(2,211.79)
Uniform/ Badges			(380.40)		(626.40)
Administration			(10.00)		0.00
Activities	4		(5,013.58)		(5,474.16)
Fundraising			0.00		(32.00)
Miscellaneous			0.00		(262.50)
Training			0.00		(249.45)
OSM			(1,548.00)		(1,161.00)
Explorer Census Payments			(1,150.00)		(735.00)
HQ Refurb			0.00		(8,044.12)
Scout Post 2025			(6,001.42)		(3,692.32)
Mileage	7		(46.00)		0.00
Hall Let - Refund			0.00		(67.00)
Closure of Cairngorm ESU Account	8		(162.21)		0.00
Glen Albyn - Explorer Belt			0.00		(15,461.99)
Glen Albyn - Hall Fees			(1,149.42)		(900.00)
Glen Albyn - Wales Trip			(5,570.38)		0.00
DofE Sign Up Fee			0.00		(300.00)
Development Fund Out			0.00		(1,300.00)
Bank Fees			(69.34)		0.00
TOTAL PAYMENTS			**(32,147.94)**		**(52,117.14)**
Surplus/ Deficit for Year			**6,550.10**		**(11,816.25)**
Opening Balance			17,712.71		29,528.96
Closing Bank Balance			**24,262.81**		**17,712.71**

Represented by:			
Cash at Bank - General (Co-Operative)		20,878.15	14,625.02
Cash at Bank - Glen Albyn (Bank of Scotland)		3,384.66	2,927.17
Cash at Bank - Cairngorm (Royal Bank of Scotland)		-	160.52
		24,262.81	**17,712.71**
Other Balances Represented by:			
Cash at Bank - Restricted Fund (Co-Operative)		18,953.12	18,943.61
Cash at Bank - Development Fund (Co-Operative)		9,742.94	3,978.98
Cash at Bank - New Section Fund (Co-Operative)		3,896.72	-
Cash at Bank - Aird ESU (Co-Operative)		4,358.03	3,353.87
Cash at Bank - Ness ESU (Co-Operative)		1,207.45	2,111.15
Cash at Bank - 14-24 (Co-Operative)		5,305.83	4,949.23
Cash at Bank - Cairngorm ESU (Co-Operative)		162.21	-
Cash at Bank - Jacobite (Co-Operative)		611.08	219.83
		44,237.38	**33,556.67**
Total at Bank:			
Cash at Bank - Co-Operative (INBS District)		**65,115.53**	**48,181.69**
Cash at Bank - Bank of Scotland (Glen Albyn ESU)		**3,384.66**	**2,927.17**
Cash at Bank - Royal Bank of Scotland (Cairngorm ESU)		**-**	**160.52**
		68,500.19	**51,269.38**
Designated Funds	10		
Development Fund			
Income			
Mary Lacey Estate		5,115.40	0.00
Arthur Fulton Memorial Bequest		148.56	
Scouts Scotland Development Fund		500.00	
Total Income		5,763.96	0.00
Expenditure			
Blair Atholl 2024		0.00	(2,140.00)
Total Expenditure		0.00	(2,140.00)
Surplus/Deficit for year		5,763.96	(2,140.00)
Balance brought forward		3,978.98	6,118.98
Represented by:			
Cash at Bank - General (Co-Operative)		**9,742.94**	**3,978.98**
New Section Fund			
Income			
Culloden Cubs		434.51	0.00
Inshes Cubs		197.46	0.00
4th Inverness (Fort Augustus)		1,557.66	0.00
Merkinch Scouts		1,707.09	0.00
Total Income		3,896.72	0.00
Expenditure			
Total Expenditure		0.00	0.00
Surplus/Deficit for year		3,896.72	0.00
Balance brought forward		0.00	0.00
Represented by:			
Cash at Bank - General (Co-Operative)		**3,896.72**	**0.00**
District Explorers			
Income			
Total Income		0.00	0.00
Expenditure			
Badges		0.00	(21.10)
Transfer to New 14-25 Account		0.00	(1,097.97)
Total Expenditure		0.00	(1,119.07)
Surplus/Deficit for year		0.00	(1,119.07)
Balance brought forward		0.00	1,119.07
Represented by:			
Cash at Bank - General (Co-Operative)		**0.00**	**0.00**

Aird ESU		
Income		
Activities Income	2,311.12	2,809.05
Subscriptions	2,601.51	2,553.25
Donations	0.00	1,550.00
Funding	944.00	2,603.93
Total Income	5,856.63	9,516.23
Expenditure		
Membership Fee	(1,150.00)	(1,102.50)
Activities	(3,519.88)	(5,925.03)
Badges	(9.00)	(7.92)
Fundraising	(173.59)	(858.50)
Other	0.00	(95.00)
Total Expenditure	(4,852.47)	(7,988.95)
Surplus/Deficit for year	1,004.16	1,527.28
Balance brought forward	3,353.87	1,826.59
Represented by:		
Cash at Bank - General (Co-Operative)	**4,358.03**	**3,353.87**
Ness ESU		
Income		
Donation	0.00	60.00
Activity	462.42	1,568.36
Subs	2,473.61	1,928.33
Badges / Neckies / Clothing	447.00	105.00
Fundraising	446.64	1,961.80
Total Income	3,829.67	5,623.49
Expenditure		
Badges	(434.74)	(176.92)
Census Payment	(1,265.00)	(997.50)
Activities	(610.50)	(1,668.91)
Tents	(1,423.00)	0.00
DofE	0.00	(500.00)
Fundraising Costs	0.00	(412.52)
Neckies / Clothing	(1,000.13)	(336.96)
Other		(215.37)
Total Expenditure	(4,733.37)	(4,308.18)
Surplus/Deficit for year	(903.70)	1,315.31
Balance brought forward	2,111.15	795.84
Represented by:		
Cash at Bank - General (Co-Operative)	**1,207.45**	**2,111.15**
Scout Network		
Income		
Total Income	0.00	0.00
Expenditure		
Badges	0.00	(138.75)
Transfer to New 14-25 Account	0.00	(1,541.66)
Total Expenditure	0.00	(1,680.41)
Surplus/Deficit for year	0.00	(1,680.41)
Balance brought forward	0.00	1,680.41
Represented by:		
Cash at Bank - General (Co-Operative)	**0.00**	**0.00**

Jacobite ESU		
Income		
Subs	1,386.75	710.43
Funding	0.00	400.00
Total Income	1,386.75	1,110.43
Expenditure		
Badges	0.00	(10.80)
Census Payment	(517.50)	(472.50)
Activities	(178.00)	(407.30)
Other	(300.00)	0.00
Total Expenditure	(995.50)	(890.60)
Surplus/Deficit for year	391.25	219.83
Balance brought forward	219.83	0.00
Represented by:		
Cash at Bank - General (Co-Operative)	**611.08**	**219.83**
Cairngorm ESU		
Income		
Transfer from Old Account	162.21	0.00
Total Income	162.21	0.00
Expenditure		
Total Expenditure	0.00	0.00
Surplus/Deficit for year	162.21	0.00
Balance brought forward	0.00	0.00
Represented by:		
Cash at Bank - General (Co-Operative)	**162.21**	**0.00**
14-25		
Income		
Transfer from District ESU & Scout Network	0.00	2,639.63
Youth Development Fund	0.00	1,950.00
Scout Post	186.60	279.60
Donation	320.00	80.00
Total Income	506.60	4,949.23
Expenditure		
Hall Hire (Easter Fund Day)	(50.00)	0.00
Neckies	(100.00)	0.00
Total Expenditure	(150.00)	0.00
Surplus/Deficit for year	356.60	4,949.23
Balance brought forward	4,949.23	0.00
Represented by:		
Cash at Bank - General (Co-Operative)	**5,305.83**	**4,949.23**

Restricted Funds 11

Restricted Funds		
Income		
Aviemore Beavers	0.00	3,898.33
Aviemore Scouts	4,769.71	0.00
Total Income	4,769.71	3,898.33
Expenditure		
Culloden Cubs	(1,707.09)	0.00
Inshes Cubs	(500.00)	0.00
4th Inverness (Fort Augustus)	(197.46)	0.00
Merkinch Scouts	(1,707.09)	0.00
Arthur Fulton Memorial Bequest	(148.56)	0.00
Scouts Scotland Development Fund	(500.00)	0.00
Total Expenditure	(4,760.20)	0.00
Surplus/ Deficit for Year	9.51	3,898.33
Balance brought forward	18,943.61	15,045.28
Represented by:		
Cash at Bank - General (Co-Operative)	**18,953.12**	**18,943.61**

Inverness, Nairn, Badenoch and Strathspey District Scout Council
Notes to the Accounts for the year to 31st March 2026

		2025/2026 £	Notes for 2025/2026
1 Trustee Remuneration:			
The Trustees did not receive any remuneration during the year. (2025/26: Nil)			
Trustee Expenses:			
Expenses		0.00	
2 Donations			
Scout Post		5.00	Scout Post Donation
Robert Preece		1,000.00	Donation from the late Robert Preece
Equipment Donation		864.00	Donations from use of District Equipment
Glen Albyn		40.00	Cash Donation from K Dark
Glen Albyn		140.00	Inverness Half Marathon
		2,049.00	
3 Fundraising			
Glen Albyn		1,134.71	Fundraising Activities for Unit
		1,134.71	
4 Activities			
Inverness Monopoly Run		61.02	Inverness Monopoly Run - Entry Fees
Glen Albyn		4,018.51	Explorer Activities
	Subtotal	4,079.53	
Monopoly Run 2025		(383.00)	Badges and BBQ
Glen Albyn		(4,614.43)	Explorer Activities
	Subtotal	(4,997.43)	
		(917.90)	
5 Membership Fee 2025			
Membership Fee		3,202.50	Late payment from Group
		3,202.50	
6 Property			
Hall Cleaning		(3,280.00)	Diamond Cleaning Services
Electricity		(4,771.78)	EDF Energy
Hall Insurance		(1,718.70)	Zurich and Unity
Broadband		(423.19)	EE Broadband
Building		(693.99)	Paint, Toilet Paper, Paper Towels, Keys, Grass Cutting etc.
IT Equipment		(45.00)	Spectulise Limited - Website Hosting
Fire Equipment		(88.14)	Graham Fire Protection
Equipment / Repairs		(26.39)	Equipment Repairs
		(11,047.19)	

7 Mileage

Keith Pratt	(46.00)	Transportation of Marquee
	(46.00)	

8 Closure of Cairngorm

Cairngorm ESU	162.21	Money transferred to District Account, money held in Designated Funds for Cairngorm ESU.
	162.21	

9 Development Fund

Mary Lacey Estate	5,115.40	Bequest from Mary Lacey, to be used for the development of the District
Arthur Fulton Memorial Bequest	148.56	TB agreed to transfer to Development Fund from Restricted Fund
Scouts Scotland Development Fund	500.00	TB agreed to transfer to Development Fund from Restricted Fund
	5,763.96	

10 Designated Funds

Development Fund	9,742.94	To be used for the development of Scouting in INBS District
New Section Fund	3,896.72	To be used for new sections in the District
Aird ESU	4,358.03	Aird ESU Funds
Ness ESU	1,207.45	Ness ESU Funds
Jacobite ESU	611.08	Jacobite ESU Funds
Cairngorm ESU	162.21	Cairngorm ESU Funds
14-24	5,305.83	14-24 Section Funds
	25,284.26	

11 Restricted Funds

At the Trustee Board meeting held on 18 March 2026, it was resolved that all funds held on behalf of any groups or units within the restricted funds category be transferred to a newly designated fund, hereinafter referred to as the 'New Section Fund'. This fund has been established for the purpose of supporting any new groups or sections formed within the District.

It was further resolved that the 'Arthur Fulton Memorial Bequest' and the 'Scouts Scotland Development Fund' be transferred to the Development Fund with immediate effect.

Inverness Gang Show	10,000.00	To be held for 10 Years from the date of last performance on Inverness Area Gang Show (April 2016). Funds only to be used for Inverness Area Gang Show (per it's previous guise as in Eden Court Theatre). After 10 year period, funds to return to unrestricted funds.
Inverness Gang Show - Jamie Gasking	500.00	To be held for 10 Years from the date of last performance on Inverness Area Gang Show (April 2016). Funds only to be used for Inverness Area Gang Show (per it's previous guise as in Eden Court Theatre). After 10 year period, contact should be made with the family of the late Jamie Gasking to determine their usage.
Aviemore Beavers	3,898.33	Closure of Aviemore Beavers, TB agree to keep for 5 years before transferring to New Group Fund - Review 29/30
Aviemore Scouts	4,769.71	Closure of Aviemore Scouts, TB agree to keep for 5 years before transferring to New Group Fund - Review 30/31
	19,168.04	

Independent Examiners Report

Independent Examiners Report to the Trustees of
Inverness, Nairn, Badenoch and Strathspey District Scout Council

Scottish Charity No. SC041542
I report on the financial statements of the Inverness, Nairn, Badenoch and Strathspey District Scout Council ("The Council") for the year ended 31st March 2026.

Respective responsibilities of Trustees and Examiner
The Council'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 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 Examiners 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 disclosed below*]~~

1) Which gives me reasonable cause to believe that in any material respect the requirements:
   a) To keep accounting records in accordance with section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
   b) 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: Stefan MacDonald S MacDonald

Relevant Professional Qualification / Professional Body: CA BA (Hons)

Address: 74 TARFF ROAD IV2 6JN

Date: 03/06/2026

Appendix 1 – Census 2026 Report

Census of Membership in Inverness,Nairn , Badenoch and Strathspey
For the year ending 31 January 2026

	2025					2026					2026 vs 2025					
	Male	Female	Self-Identify	Prefer not to say	Total	Male	Female	Self-Identify	Prefer not to say	Total	Male	Female	Self-Identify	Prefer not to say	Total	% change
YOUTH MEMBERSHIP																
Squirrel Scouts	21	4	0	0	25	28	11	0	0	39	+7	+7	-	-	+14	+56%
Beaver Scouts	126	23	0	0	149	125	22	0	0	147	-1	-1	-	-	-2	-1%
Cub Scouts	131	33	0	0	164	139	34	0	0	173	+8	+1	-	-	+9	+5%
Scouts	140	45	0	0	185	133	43	0	0	176	-7	-2	-	-	-9	-5%
Explorer Scouts (including Young Leaders)	51	25	0	0	76	50	28	0	0	78	-1	+3	-	-	+2	+3%
Network Members	0	0	0	0	0	12	2	1	6	21	+12	+2	+1	+6	+21	0%
TOTAL YOUTH MEMBERSHIP	**469**	**130**	**0**	**0**	**599**	**487**	**140**	**1**	**6**	**634**	**+18**	**+10**	**+1**	**+6**	**+35**	**+6%**
SECTION TEAMS																
Team Leader	22	16	0	0	38	17	17	0	0	34	-5	+1	-	-	-4	-11%
Team Member	60	36	0	0	96	62	54	2	4	122	+2	+18	+2	+4	+26	+27%
TOTAL ADULT SECTION TEAMS	**82**	**52**	**0**	**0**	**134**	**79**	**71**	**2**	**4**	**156**	**-3**	**+19**	**+2**	**+4**	**+22**	**+16%**
Young Leader	15	13	0	0	28	11	11	0	0	22	-4	-2	-	-	-6	-21%
Other 14-17 Helper	2	0	0	0	2	1	1	0	0	2	-1	+1	-	-	-	0%
TOTAL SECTION TEAMS	**99**	**65**	**0**	**0**	**164**	**91**	**83**	**2**	**4**	**180**	**-8**	**+18**	**+2**	**+4**	**+16**	**+10%**
GROUP LEADERSHIP TEAM																
Group Lead Volunteer	5	0	0	0	5	5	3	0	0	8	-	+3	-	-	+3	+60%
Team Member	16	4	0	0	20	7	4	0	0	11	-9	-	-	-	-9	-45%
GROUP TRUSTEE BOARD																
Group Chair	5	2	0	0	7	6	1	0	0	7	+1	-1	-	-	-	0%
Treasurer	7	1	0	0	8	5	1	0	0	6	-2	-	-	-	-2	-25%
Members (nominated, elected or co-opted)	18	13	0	0	31	19	18	0	1	38	+1	+5	-	+1	+7	+23%
TOTAL GROUP TEAMS	**51**	**20**	**0**	**0**	**71**	**42**	**27**	**0**	**1**	**70**	**-9**	**+7**	**-**	**+1**	**-1**	**-1%**
DISTRICT LEADERSHIP TEAM																
Lead Volunteer	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
Youth Lead	0	0	0	0	0	2	0	0	0	2	+2	-	-	-	+2	0%
Team Member	0	0	0	0	0	8	3	1	0	12	+8	+3	+1	-	+12	0%
DISTRICT 14-24 TEAM																
Team Lead	0	1	0	0	1	0	1	0	0	1	-	-	-	-	-	0%
Team Member	0	0	0	0	0	0	0	1	0	1	-	-	+1	-	+1	0%
DISTRICT PROGRAMME TEAM																
Team Lead	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Team Member	0	0	0	0	0	3	0	0	3	6	+3	-	-	+3	+6	0%
DISTRICT VOLUNTEERING DEVELOPMENT TEAM																
Team Lead	0	0	0	0	0	0	1	0	0	1	-	+1	-	-	+1	0%
Team Member	0	0	0	0	0	1	2	0	0	3	+1	+2	-	-	+3	0%
DISTRICT SUPPORT TEAM																
Team Lead	0	0	0	0	0	0	0	0	0	0	-	-	-	-	-	0%
Team Member	8	6	0	0	14	8	6	0	0	14	-	-	-	-	-	0%
Other Adults	1	0	0	0	1	1	0	0	0	1	-	-	-	-	-	0%
DISTRICT TRUSTEE BOARD																
Chair	1	0	0	0	1	0	1	0	0	1	-1	+1	-	-	-	0%
Treasurer	0	0	0	0	0	1	0	0	0	1	+1	-	-	-	+1	0%
Members (nominated, elected or co-opted)	0	0	0	0	0	6	2	0	0	8	+6	+2	-	-	+8	0%
TOTAL DISTRICT TEAMS	**11**	**7**	**0**	**0**	**18**	**31**	**16**	**2**	**3**	**52**	**+20**	**+9**	**+2**	**+3**	**+34**	**+189%**
TOTAL ADULT ROLES	**144**	**79**	**0**	**0**	**223**	**152**	**114**	**4**	**8**	**278**	**+8**	**+35**	**+4**	**+8**	**+55**	**+25%**
TOTAL MEMBERSHIP	**613**	**209**	**0**	**0**	**822**	**639**	**254**	**5**	**14**	**912**	**+26**	**+45**	**+5**	**+14**	**+90**	**+11%**
Total Membership due to pay the Headquarters Membership Subscription (Total of Youth Membership excluding Scout Network)										613						
OPERATIONAL UNITS																
Squirrel Scout Dreys	2					3					+1					
Beaver Scout Colonies	9					9					-					
Cub Scout Packs	9					9					-					
Scout Troops	8					8					-					
Explorer Scout Units, including YL Units	7					5					-2					
Scout Networks	1					1					-					
Scout Active Support Units	0					0					-					
Groups	8					8					-					