

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	01	04	2024	To	31	03	2025

Reference and administration details

Charity name	18 th Inverness (Muirtown) Scout Group		
Other names charity is known by	18 th IMSG		
Registered charity number	SC 028352		
Charity's principal address	Ex Naval Auxiliary Building		
	Muirtown Lochs		
	Clachnaharry Road		
	Inverness	Postcode IV3 8LS	

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	<div></div>	Chair		Group AGM
2				Group AGM
3		Treasurer		Group AGM
4				Group AGM
5				Group AGM
6				Group AGM
7				Group AGM
8	<div></div>			
9				
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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
Barry Overstreet	resigned 03/04/2025

Structure, governance and management

Type of governing document

The group has a constitution and abides by the rules and regulations of The Scout Association of the United Kingdom.

<https://www.scouts.org.uk/>

Trustee recruitment and appointment

Trustees are recruited and appointed from attendees at the Group AGM.

Their appointments are approved by the AGM.

Trustees are required to undergo online safeguard training by the Scout Association.

Objectives and activities

Charitable purposes

Scouting (The Scouts) in the UK is organised through The Scout Association. Our purpose is to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Scout Association's method of meeting the purpose of Scouting is through a balanced program.

Summary of the main activities in relation to these objects

The program is everything we do as Scouts – it includes the activity badges, challenge badges and awards. This program is planned by the section leadership teams in partnership with young people and provides a framework for the progression of informal learning, events and activities that covers everything that young people take part in from the ages of 4 to 25. The program is flexible and has room to adapt and accommodate the needs of the individuals in the section.

The balanced program for all sections is based around three main themes: outdoor and adventure, world, and skills. In each section a range of badges and awards support all aspects of Scouting, including the main themes: leadership, teamwork, and personal development and through six tailored programme zones: community, global, beliefs and attitudes, outdoor and adventure, creative expression and fit for life. The programme is delivered in a balanced way that incorporates elements from each theme, to offer young people the most interesting and diverse experience.

Achievements and performance

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

I hope this message finds you well. I'm pleased to share with you a summary of our year at the RN Sea Scouts and cubs, highlighting the various activities and accomplishments we've enjoyed together.

This year has been quite busy for the Cubs and Sea Scouts, with a variety of meetings and events that engaged our young members and fostered their development. Throughout the year, the group participated in numerous land and water activities. Notably, several sessions were dedicated to both land-based activities and crafts.

Our Cub section has also had a great year, running multiple activities both on and off the water, and having lots of fun. This provided opportunities for the younger section to learn essential skills while enjoying time together. The cub section engaged in important skill development activities, such as fire safety first aid local knowledge road safety water activity badge work

Among the highlights for the Sea Scouts were our water activities, which included a series of fun and educational sessions. The first night on water was a memorable experience for the scouts, offering the opportunity to enhance their confidence and skills, fire safety, and food hygiene. Events like the Halloween activities and the night

hike added an element of excitement, while joint evenings like Up Helly Aa facilitated engagement with other groups.

The past year also saw multiple significant events. Our participation in Remembrance Day, along with the Patrol Leader Development Residential, fostered leadership skills among the scouts. Pool sessions were regularly scheduled, providing a controlled environment for learning water safety and kayaking techniques. A notable experience was our visit to the Dalcross coastguard station, which provided valuable insights into water safety and emergency response. The Santa's Elves activities involved scouts assisting in the local rotary club, demonstrating their spirit of service. The recent Inverness Monopoly Run event was particularly exciting, encouraging teamwork and strategic thinking among the scouts. The Bothy camp and the Orkney trip were additional highlights of adventurous learning experiences, enriching the scouts' understanding of teamwork and outdoor skills.

This year, we were particularly proud to see [REDACTED] receive the Silver Acorn Award, recognising his exceptional contributions to scouting and the impact he has made on the lives of our young members. His dedication and commitment have truly been inspiring.

Throughout the year, we are thankful for all leaders, both old and new, whose dedication and support have greatly enriched our group. They have contributed their time and skills to ensure that our scouts have meaningful experiences.

As we reflect on this productive year, it's a good opportunity to express our gratitude to the children for their enthusiasm and participation, making each session and event enjoyable. Likewise, we extend our thanks to the parents who have continually supported our efforts and to the many volunteers behind the scenes who keep everything running smoothly.

Looking ahead, we remain hopeful for another engaging year of scouting, encouraging all families to stay involved. Your continued support makes all the difference in nurturing the skills and confidence of our young scouts.

Financial review

Brief statement of the charity's policy on reserves

The Trustees believe that around three months of annual expenditure is an appropriate level of reserves in order to cover timing differences between receipts and payments and to allow for any unexpected items of expenditure on the Scout Building. (£2600 is set aside for this purpose.)

The reserve account is also used as a savings account as it is the only account that pays interest.

The reserve at the end of the financial year 2024_2025 stood at £17,698.44.

Details of any deficit

None.

Donated facilities and services (if any)

The Scout Hall and surrounding grounds belong to Scottish Canals for which we pay no rent or leasing fee.

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18th MSG Treasurer's Reports 2024_2025

The Group operates 3 bank accounts with the Royal Bank of Scotland and one expense card STRIPE.

The Group account is our main working account. The Cruiser Account is owned by us but operates with 1ST Avoch and the 1st Forres Scout Groups to run and operate the cruiser Scout About and some other smaller boats. This is to share use and operating costs of the Cruiser.

The Reserve Account has set £2600 as an emergency fund for operating bills but now also acts as a savings account as it is the only one of our accounts that pays interest. All accounts are operated on a digital basis although cheque books are held.

STRIPE is an expense card operated through Online Scout manager. We have 2 cards only, help by the Scout and Cub leaders for operational and equipment purchases. Receipts are kept with digital copies uploaded for later audit. The Treasurer will upload money to these cards when required.

A you can see from our bank balance as of March 2025, the Group was in a health position financially with a total bank balance at £35,661 at the end of the financial year.

That was comprised of

Group Scout Account.	£ 6826.33
Cruiser Account	£ 10,208.02
Reserve Account	£ 17,717.23
Stripe Expense Card	£ 909.87

Income has been healthy with total receipts of £ 27,979.81

Significant income is detailed below but it should be emphasised that all donations to the group are valued and greatly appreciated. Sometimes the most modest donation is the most generous.

Donations at £ 16689.42	Providing safety boat at events	£ 8450
	Culloden Rotary	£ 1700
	Highland Construction Dinner	£ 5000
	Events (Full & Half marathon)	£ 550
	Other sources	£ 989.42

Subscriptions **£ 6170.72**

Fundraising **£ 1460** (Charleston Gala Burger Stall)

RN Grant **£ 2500**

Payments at **£ 15,742.39** These do not include the £1785.00 capitation which is paid to the Scout Association for each Youth member of the Group.

Significant payments are:

Upkeep of boats	Morring fees, maintenance and electricity £ 4110.85
Activity Costs	£ 3467.42
Purchase of Equipment	£ 2816.25 (largely paid for on our STRIPE expenses card.)
Insurance Premiums	£ 2,427.56 (Boats and Building contents)
Uniform and badges	£ 1.145.03

Surplus for the Year £12,237.42

This represents an increase from last year's £8971.45 which is in the main due to the donation from HCPD.

In accordance with Scout Association regulations, I shall stop being Treasurer as I have been Treasurer for over 3 years. My resignation will take effect on 31st of December to allow a smooth handover to the new Treasurer.

Pete Kelly,
Treasurer 18th Inverness (Muirtown) Scout Group.
27th November, 2025

APPENDIX 1

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) <i>OSCR will accept digital or typed signatures</i>		
Full name(s)		
Position (e.g. Chair)		
Date	November 27 th , 2025.	November 27 th , 2025

APPENDIX 3



		Independent examiner's report on the accounts v2					
Report to the trustees/members of	Charity name	18 th Inverness (Muirtown) Scout Group					
	Registered charity number	SC 028352					
On the accounts of the charity for the period	Period start date				Period end date		
	Day	Month	Year		Day	Month	Year
	01	04	2024	to	31	03	2025
Set out on pages							(remember to include the page numbers of additional sheets)
Respective responsibilities of trustees and examiner	<p>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 (as amended). 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.</p>						
Basis of independent examiner's statement	<p>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.</p>						
Independent examiner's statement	<p>In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]</p> <ol style="list-style-type: none"> which gives me reasonable cause to believe that in any material respect the requirements: <ul style="list-style-type: none"> 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 <p>have not been met, or</p> <ol style="list-style-type: none"> to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached. 						
Signed**:					Date: 26/11/25		
Name:							
Relevant professional qualification(s) or body (if any):							
Address:							

*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.

** OSCR will accept digital or typed signatures

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose

18th Inverness (Muirtown) Scout Group
Accounts for period 1 April 2024 - 31 March 2025

Receipts and Payments Account	Notes	2024/2025	2023/2024
<u>Receipts</u>			
Members' Subscriptions	2	£6,170.72	£4,694.12
less amount paid to District Treasurer		£1,785.00	£1,820.00
		£4,385.72	£2,874.12
Activities		£2,714.81	£4,229.18
Fundraising Receipts	3	£1,460.00	£2,075.82
Donations	4	£16,689.42	£11,338.34
Grants	5	£2,500.00	£9,510.00
Bank Interest		£110.64	£218.33
Uniform Contribution		£0.00	£0.00
Misc		£119.22	£1,027.00
Inter account transfer of funds		£17,486.55	
Total Receipts for year		£27,979.81	£31,272.79
<u>Payments</u>			
Upkeep of boats		£4,110.05	£5,820.46
Rent of Premises		£0.00	£0.00
Activity Costs		£3,467.42	£2,545.69
Fundraising Costs		£0.00	£100.00
Purchase of Equipment	6	£2,816.25	£10,281.46
Fuel		£849.35	£397.08
Administration/Building Costs	7	£877.73	£260.19
Insurance Premiums	8	£2,427.56	£2,356.09
Uniforms & Badges		£1,145.03	£227.35
Leaders Training		£49.00	£46.80
Misc	9	£0.00	£266.22
Inter account transfer of funds		£23,836.55	
Total Payments for year (transfers not included)		£15,742.39	£22,301.34
Surplus/Deficit for year		£12,237.42	£8,971.45
		2024/2025	2023/2024
Bank balance at start of year		£23,424.04	£14,452.59
Surplus/Deficit for year		£12,237.42	£8,971.45
Total assets at end of year		£35,661.46	£23,424.04
Represented by bank balances	10	£35,661.46	£23,424.04

Independent Examiner's Report

I have examined the foregoing account and the Group's financial records. To the best of my knowledge and belief, and in accordance with the information and explanations given to me, the Receipts and Payments account and the Statement of Balances have been properly prepared from the records of the Group, and are in agreement with these records and comply with the Constitution of the Group and the Charities Accounts (Scotland) Regulations 2006.

.. (signed)

.. (date)