Gasóga na hÉireann / Scouting Ireland (previously Scouting Ireland Services)
(A company limited by guarantee not having a Share Capital and exempt
from using the term "CLG")

Directors' Report and Financial Statements for the Financial Year ended 31 August 2021

Company number: 397094
Charity number: CHY3507
CRA number: 20004347

Gasóga na hÉireann / Scouting Ireland (formerly Scouting Ireland Services)

REPORT AND ACCOUNTS
FINANCIAL YEAR ENDED 31 AUGUST 2021

CONTENTS	PAGES
Officers and Professional Advisors	1
Chairperson's Statement	2 - 3
The Directors' Report (including Independent Statement of Directors Responsibilities)	4 - 9
Auditor's Report to the members	10 - 12
Statement of Financial Activities	13
Statement of Financial Position	14
Statement of Cash Flows	15
Notes to the Financial Statements	16 - 32

OFFICERS AND PROFESSIONAL ADVISORS

Reference and Administrative Details

Charity number: CHY 3507
Company number: 397094
Registered Office: National Office, Larch Hill, Dublin 16
CRA number: 20004347

Our Advisers

Auditors: Grant Thornton, Chartered Accountants & Statutory Audit Firm, 13 – 18 City Quay, Dublin 2

Bankers: Ulster Bank, Central Dublin Business Centre, 33 College Green, Dublin 2

Solicitors: Sheehan & Co, 1 Clare Street, Dublin 2
McConnell Kelly & Co, 217-219 Upper Newtownards Road, Belfast
Mason Hayes & Curran, South Bank House, Barrow Street, Dublin 4

Non-executive Directors:

Nominated chair: Adrian Tennant (resigned 22/05/2021)
Patrick Kidney (appointed 23/05/2021)

Elected Directors:

Peter Garrad (resigned 22/05/2021)
Dermot Lacey
Adrian Tennant (resigned 22/05/2021)
Mary Hogg (reappointed 22/05/2021) (resigned 14/03/2022)
Lisa Barnes (reappointed 19/09/2020)
Patrick Kidney
Paul Mannion
Ned Brennan (reappointed 19/09/2020)
Richard Lucas (appointed 19/09/2020) (resigned 02/02/2021)
Denis O'Brien (appointed 19/09/2020) (resigned 11/10/2021)
Lorraine Lally
Donal Lawlor (resigned 10/01/2021)
Richard Forde (appointed 22/05/2021)
Martin Burbridge (appointed 22/05/2021) (resigned 04/06/2021)
Bernard McLoughlin (appointed 20/10/2021)

Company Secretary:

Matt Kavanagh

CHAIRPERSON'S STATEMENT
FINANCIAL YEAR ENDED 31 AUGUST 2021

The financial year 2020/2021 was a very challenging one for Gasóga na hÉireann / Scouting Ireland (hereinafter referred to as 'Scouting Ireland') and indeed everyone on the island of Ireland as we came to grips with the continuing impact of the ongoing global pandemic. The year was characterized by evolving restrictions, uncertainty and lock downs which made it difficult for our Scout groups, north and south, to plan and provide scouting to our youth members.

It was also a time for innovation, in delivery of our youth programme and a time for greater community involvement with many groups providing community support and initiatives.

Every Group is different, every Group has a different set of circumstances and I believe that all over Ireland our Groups responded well. Most continued to Scout (one way or the other), some thrived, some adopted their approach and others suspended activities. The circumstances vary greatly and depending on the capacity of volunteers to provide Scouting. For many good reasons, Groups were not able to operate during the Covid crisis. Some of our volunteers are front line workers, some are vulnerable themselves and others care for the vulnerable. When our Scouting year started in September 2020 about a quarter of our groups were closed with around 22% closed since March 2020.

The lack of face-to-face meetings (and County, Provincial and National events) has been a challenge for everyone in Scouting Ireland. Thankfully we can now meet and hopefully this will continue. It was great to meet so many volunteers and youth members at events, camps, and conferences over the last while.

The impact of COVID-19 on our youth members will only become apparent over time. I'm a programme Scouter with a Scout section and support our Venture section in my Group. In these times, I have seen the value of Scouting for these sections in particular – when I see the level of participation and involvement that our Scouts and Ventures in our activities, I am in no doubt as to the value of Scouting to teenagers as we enter a post Covid future. Now, more than ever, Scouting matters. The impact on Rover and our younger Beaver and Cub sections is similar.

Impact on Finances and staff

The impact of COVID-19 on our finances was also severe. After cutting expenditure to the very bone the Board reluctantly put our staff on a three-day week from the middle of March until September 2021. Cutting the pay of our dedicated staff by 40% was not something the Board did lightly but with membership subscriptions down circa €1m we had no option.

I explicitly acknowledge the support of the Scout Shop (the Outdoor Adventure Store) who helped by supporting an early payment scheme which provided cash flow relief and who made a donation of €85k that together with cost savings and another grant allowed us to bring our staff back to full time hours. The three-day week has impacted our staff complement with six permanent staff leaving and not replaced during the financial year. As our numbers recover, we have budgeted for the recruitment of staff.

The Board confirmed Scouting Ireland's status as a going concern with the difficult financial decisions that were made in the previous year ensuring that the company remained viable, stable, and capable of meeting its mission.

Major developments in 2020/21

2020/21 saw the launch of a new Strategic Plan modified to take account of the evolving COVID crisis. This strategy and its objectives are the basis of our development and will guide us in the years ahead.

The year also saw the election of Jill Pitcher Farrell as our youngest and first female Chief Scout. Our Chief Scout has briefed the Board regularly since her election and we look forward to continuing to work with her and her newly appointed team. Our youth representatives have a new home within the office of the Chief Scout and the youth assembly and youth forum are among the national, provincial, and county events that have returned.

Subsequent to the year end, we have all watched in horror the atrocities taking place in Ukraine and we have been moved by the plight of the Ukrainian people forced to flee their homeland. Recognizing the emergency Scouting Ireland contacted the Government and Irish Red Cross to explore ways through which we can assist those seeking refuge in Ireland. We are providing urgent assistance by making our hostels available as immediate emergency accommodation for incoming refugees. This is helping alleviate the shortage of beds available in Ireland.

We the Board, lead Scouting Ireland supported by volunteers and staff. I am grateful to those that have stood up and come forward, answering the call to serve on our Department Core Teams, our Project Teams, our Support Teams and, from an oversight perspective, our Board Sub Committees.

CHAIRPERSON'S STATEMENT continued
FINANCIAL YEAR ENDED 31 AUGUST 2021

Our CEO, Ms. Anne Griffin, leads a team of professional staff who have carried out their roles bravely and professionally in trying times, no less so when faced with the challenges that COVID-19 brought. I would like to thank them for their commitment and work on behalf of my colleagues on the Board but also on behalf of the wider Scouting Ireland family.

My most sincere thanks and appreciation for our Adult Volunteers who are the essence of what Scouting is about and what Scouting means to our communities right across this island. Our Adult Volunteers give so much to their communities, guiding our young people along their Scouting trails and continue to be that beacon of positivity and inspiration for our youth membership. That spirit of volunteerism and service runs deep in our veins.
My sincerest thanks to my fellow adult volunteers, including fellow Board members. Your commitment and dedication are deeply appreciated by our young people, their parents and wider society.
Together we are Scouting Ireland. Our mission of providing the adventure of Scouting in a safe, exciting, and importantly a fun environment, has never been more important. I am proud to be a member of such a fantastic movement, as I know you are.

Pat Kidney
Chairperson and Director

Date: 28 JUN 2022

DIRECTOR'S REPORT
FINANCIAL YEAR ENDED 31 AUGUST 2021

The Directors, who are also the Trustees for the purposes of charity law, are pleased to present their annual Directors' Report together with the financial statements of the charity for the financial yearending 31 August 2021 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act, 2009, the Companies Act, 2014, the Company's Constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Our Purpose

Gasóga na hÉireann / Scouting Ireland (hereinafter referred to as 'Scouting Ireland') is dedicated to enabling and empowering young people to realise their full potential, through its core values based on the Scout Promise and Law, fostering active citizenship and helping create a better community, society and world.

Scouting Ireland is Ireland's leading non-formal educational Youth Movement: innovative, influential, dynamic and making a real contribution to local communities, across the island of Ireland with an inclusive and progressive culture (based on the Scout Law and Promise) with young people fulfilling their potential, facilitated by Adult Volunteers who are committed to the young person's education and personal development.

Scouting Ireland aims to have a progressive self-education, known as the Scout Method, the principal elements of which are:

- Voluntary membership of a Scout Group, which, guided by adults, is increasingly self-governing in its successive age groups.
- Commitment to a code of living as expressed in the Promise and Law, the meaning of which is expanded as the member grows towards maturity.
- The provision of a wide range of attractive, constructive and challenging activities, including opportunities for adventure and exploration both indoors and outdoors.
- The provision of opportunities for leadership and responsibility.
- Learning by doing.
- Encouragement of activity in small groups.
- An award scheme, which encourages participation in its full range of activities and provides recognition of individual and group achievements.

Scouting Ireland relies on grants and the income from membership fees, National Scout Centres, donations and events.

DIRECTOR'S REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2021

Achievements and Performance
Scouting Ireland has a membership of circa 35,000 and is active in almost 500 communities in Ireland.
There were 256 Beavers, 341 Cubs,47 Scouts, and 5 Venturers awarded the Chief Scout Award this year.

Covid-19
The disruption caused by the global pandemic Covid-19 continued to impact our Scouting activities throughout the financial period for year-end 31 August 2021 and beyond, including fundraising and other operational activities. However, we are delighted to note that the government has lifted restrictions from 22nd January 2022, and this will have a positive impact for Scouting into 2022. At the start of the pandemic Scouting Ireland put policies and procedures in place that prioritise the health, safety and wellbeing of all our Scouters, as well as our staff and volunteers. This ensured compliance with government guidelines at all times while supporting any opportunities to rise to the challenge of joining the national pandemic response at a community level. This was evident during last year, when local projects and initiatives included visiting those living alone and in nursing homes, delivering groceries and medical supplies, and spreading kindness and good wishes to raise spirits in the community. The resourcefulness of our Volunteers has not gone unnoticed as they provided this significant support to many in their localities.

During the current year as the national response to the pandemic evolved, we were able to see virtual scouting meetings slowly replaced with the small-group system that could safely be developed in a number of youth and sporting activities. This ensured that our young people could have a vital outlet and some certainty in these very uncertain times. It has to be acknowledged that this was a tremendous effort on behalf of our Volunteers who gave of their time while continuing to fulfil their personal family roles and in some cases providing vital professional care as front-line workers in the public health setting.

Our professional staff within Scouting Ireland also rose to the occasion and maintained vital services while being placed on a reduced 3-day week for a number of months during the financial year. The difficult but necessary proactive actions by the directors included the reduction, cancellation and/or deferment of virtually all operational expenses in line with income to maintain the viability of the business, while ensuring the continued protection of critical safeguarding and safety functions and frontline support to volunteers. The company also availed of all government supports available.

Financial Review

Considering the uncertainty and risks surrounding the pandemic, in May 2020 the World Scout Committee, in close collaboration with hosts Scouting Ireland, decided to postpone the 16th World Scout Moot by one year to 2022. Unfortunately, whilst the pandemic situation improved in many parts of the world, there remained a great deal of uncertainty around convening large-scale international events. Among the many logistical and financial challenges were the constant changes in international travel regulations, the rising costs and financial liability for insurance and event equipment rental from suppliers, and continued risks related to the health and safety of participants. The Moot Planning Team made significant advancements in preparing for the delivery of a world-class event, however the health, safety, well-being and interests of young people and volunteers first, and following a series of constructive discussions, Scouting Ireland formally informed WOSM on 15 July 2021 it could not continue to support the hosting of the 16th World Scout Moot in 2022 and inquired about the potential further postponement of the event. The World Scout Committee considered the decision and inquiry from Scouting Ireland and acknowledged the extremely difficult situation facing the Host and the challenges associated with further postponing the event beyond 2022. As a consequence, the World Scout Committee decided on 21 July 2021 to cancel the 16th World Scout Moot.

DIRECTOR'S REPORT continued

FINANCIAL YEAR ENDED 31 AUGUST 2021

Financial Review (continued)

These financial statements have been prepared in accordance with the Statement of Recommended Practice (Accounting and Reporting by Charities) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2015).

These financial statements cover the activities of Scouting Ireland at a National level, including National events and National Scout Centres. The activities of the Scout Provinces based in the Republic of Ireland are included in the financial statements of Scouting Ireland (Association). The activities of the Northern Scout Province are included in the financial statements of The Scout Foundation (NI).

National Scout Centres' income and expenditure excludes our National Scout Centre at Castle Saunderson, which is included within a related entity, Scouting Ireland Campsites and Facilities CLG

Financial Highlights:

- Net Expenditure of (€0.465m) in 2020/21 (Net expenditure of (€1.727m) in 2019/20)
- Spending on charitable activities decreased by 32% to €4.357m
- Covid-19 had a significant adverse impact on Membership Income, National Scout Centres Income and National events income

Financial Results

Income
Total income for 2020/21 amounted to €3.932m compared with €4.751m in 2019/20, a decrease of 17%. Covid-19 had a significant adverse impact on membership fees, fundraising income, National Scout Centres income and National Events income.

In 2020/21 we received wonderful support from the Department of Children, Equality, Disability, Integration and Youth for our core grant of €1.179m and other grants of €0.188m. We also received a grant from the Department of Rural and Community Development of €0.100m to assist with the impact of Covid-19, and a grant from Irish Aid of €0.044m.

Expenditure
Total expenditure for 2020/21 amounted to €4.397m compared with €6.478m in 2019/2020, a decrease of 32%. The expenditure on charitable activities decreased by €2.066m to €4.357m, mainly due to the fact that the charges for legal provisions are €1.666m less than in 2019/20.There were other significant cost savings, in particular in the areas of staff costs and Insurance. As per the charities SORP (FRS 102), expenditure on charitable activities includes expenditure relating to Youth Programme, Development of Scouting, Adult Support & Training, Support & Services to Members and Hosted Events.

Reserves
Restricted and unrestricted reserves at the end of the year decreased by €0.465m. Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal. Unrestricted funds are those received which are not subject to any special restriction. They are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Directors for a particular purpose. On the 31st August 2021, the unrestricted reserve was in a deficit position of (€5.332m) (2019/20: (€4.725m)). The directors wish to increase the current level of reserves so that they are holding 3 – 6 months operating costs plus cover for additional potential costs such as redundancy costs. The Directors recognise that it will take time for membership numbers to recover to pre Covid-19 levels which will have a resultant impact on income and therefore their ability to increase reserves in the short term.

Unrestricted General Funds Reserve
The Reserves Policy of the Company establishes an appropriate target range for the level of general 'free' reserves. The range is based on a risk assessment of the probability and likely impact on the Company's activities that might be caused by a global pandemic, a decline in income, an inability to meet financial obligations, or an inability to reduce expenditure in the short term.

DIRECTOR'S REPORT continued

FINANCIAL YEAR ENDED 31 AUGUST 2021

Tangible Fixed Assets
The Company made capital investments during the year of €0.075m.

Remuneration / Pay Policy
The Directors consider the Board of Directors and the Senior Management Team (the Chief Executive Officer and Managers) as comprising the key management personnel of the charity in charge of directing and controlling, running and operating the Company on a day-to-day basis. The Directors give of their time freely and no director received remuneration in the year. Details of Directors' expenses are disclosed in note 11 of the accounts. The pay of the Senior Management Team is reviewed annually by the CEO, which takes into account market comparators, cost of living increases and the financial position of the organisation. The Governance, Compliance, Remunerations and Nomination subcommittee is responsible for recommending to the Board any change to the CEO's salary. The remuneration benchmark is the mid-point of the range paid for similar roles. In view of the nature of the charity, salaries are benchmarked against pay levels in other charities of a similar size run on a voluntary basis.

Investment Powers and Policy
The Directors, having regard to the liquidity requirements of operating Scouting Ireland, have kept available funds in an interest-bearing deposit account.

Provision for Liabilities
Included in the financial statements are legal provisions for liabilities of €6.828m. Under FRS 102 Scouting Ireland's Board of Directors are required to determine the liability for the historical child sexual abuse concerns in the legacy organisations; Catholic Boy Scouts of Ireland (CBSI) and the Scout Association of Ireland (SAI), so that the financial statements provide a true and fair view of the financial position at the financial year end. The Directors are satisfied that appropriate provision has been made in this year's accounts. This provision is reviewed on an annual basis.

Membership fees

Membership fee income is payable by scout groups following completion of the Census on the annual registration due date. During the financial year 2020/21 due to the impact of Covid-19 the Board of Directors requested groups to complete their census return based on the number of returning members once Covid-19 restriction abated. The Board asked groups to pay at any point up to March 2021 and offered assistance to groups through a phased payment plan. Groups were advised that a balancing statement would be issued later in the year to deal with any under or over payments. The balancing statements were issued to the groups in September 2021 and the membership income in note 6 reflects any refunds due to groups for the census returns submitted during 2021 and also membership fees paid by groups up to the 30th November 2021 for their 2021 census. Any membership fees due after this date will be included in the period in which they were received. Membership income is stated after deduction of scout group incentives. Members who join scout groups subsequent to the return of the census data/ balancing statement do not pay until the following census due date. Membership fees cover the period October to September annually. The supports provided to Groups through the recovery assistance fund are included in membership fees.

Plans for Future Periods
Scouting Ireland strategic plan envisages delivering on our mission, of empowering young people and our vision, of being Ireland's leading non-formal educational youth movement. Scouting Ireland will take a highly planned approach to sustainable development, delivering a strong understanding of the factors that drive success in Scout Groups locally. Scouting Ireland will develop the business of Scouting to directly support and fund core Scouting and our sustainable Scouting strategy.

Structure, Governance and Management Governing Document
Gasóga na Héireann/Scouting Ireland is a company limited by guarantee governed by its constitution incorporated under the Companies Act, 2014. It is registered as a charity with the Charities Regulatory Authority. The members of the Company each agree to contribute €1.25 in the event of the Company being wound up.

DIRECTOR'S REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2021

Appointment of Directors
As set out in the constitution the Board is nominated by Scouting Ireland's AGM. All Directors must comply with the requirements of the Companies Act, 2014 and the Charities Act, 2009.

Director Induction and Training
New Directors undergo an orientation day to brief them on their legal obligations under charity and company law, inform them of the content of the Constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Directors. All Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation
The Board of Directors, which can have up to 13 members, administers the charity. The Board normally meets ten times per year and there are sub-committees which meet regularly. A Chief Executive Officer is appointed by the Directors to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation applied by the Directors, for operational matters including finance and compliance, information and communication, volunteer resources, safeguarding, programme and corporate services.

Related parties and other Related Entities
Scouting Ireland provides key management personnel services and therefore has related parties, and these are noted in note 25 to the financial statements.

Risk Management

The Board of Directors has established a process to monitor and mitigate the major risks to which the company is exposed. It seeks to ensure that risk is effectively identified and managed by the Executive with oversight from the Board and its Audit and Risk Committee. The principal risks and uncertainties identified are:

- Changes in external circumstances, such as resurgence of Covid 19 or adverse macro-economic events, reduce SI members' ability to pay and numbers, reducing SI's income and its ability to meet its obligations
- SI fails to comply with principles of good governance, financial and environmental management, and its statutory obligations resulting in negative financial and reputation impact
- If SI does not attract and retain sufficient and experienced staff and expertise, it may not be adequately resourced to deliver its objectives
- Failure to comply with principles of good safeguarding to protect and support young people could result in harm with negative reputation and financial impacts
- If the interests of youth members, groups, volunteers, staff and the Board are not sufficiently aligned, then SI's focus and management of resources may be ineffective
- Reputation damage or loss incidents undermine SI's ability to achieve its objectives

Events after the end of the Reporting Period
There were no significant matters affecting the company since the year end other than those included in the Statement of Going Concern.

Statement of Going Concern

It is heartening to see that government restrictions have been lifted from 22nd January 2022 and we are delighted to see that groups have returned to conventional scouting activities throughout Ireland, which will continue for the financial year end 31 August 2022 and beyond. There are clear plans for resurgence and growth of our membership numbers after the decline due to the pandemic in the previous financial years. Our membership income for 2020/21 was 34% less than in 2019/20, but we anticipate that this will grow again over time in line with the removal of the remaining government restrictions. This will provide a route to growth and stability of the finances of Scouting Ireland. There will be future changes and there are residual risks, but over the short term, we have the capacity to manage such exposures, as well as planning, monitoring and managing cash flows accordingly.

DIRECTOR'S REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2021

Taking all of the above into account, the Directors have a reasonable expectation that the charity has adequate resources to continue operating for the foreseeable future. Accordingly, they believe that the going concern basis remains the appropriate basis on which to prepare the financial statements.

Accounting Records
The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act, 2014 with regard to the keeping of accounting records are the employment of appropriately qualified accounting personnel and the maintenance of computerised accounting systems. The company's accounting records are maintained at the company's registered office at Larch Hill, Dublin 16.

Statement of relevant Audit Information
Each of the persons who are Directors at the time when this Directors' report was approved has confirmed that:

- so far as that Director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors
The auditor, Grant Thornton, will continue in office in accordance with section 383(2) of the Companies Act, 2014.

Approved by the Directors on 28 June 2022

Bernard McLoughlin
Director

Pat Kidney
Director

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GASÓGA NA HÉIREANN /SCOUTING IRELAND FINANCIAL YEAR ENDED 31 AUGUST 2021

Opinion

We have audited the financial statements of Gasóga na Héireann /Scouting Ireland ("the company"), which comprise the Statement of Financial Activities, Statement of Financial Position and Statement of Cashflows for the financial year ended 31 August 2021, and the related notes to the financial statements, including the summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" (Generally Accepted Accounting Practice in Ireland).

In our opinion, Gasóga na Héireann /Scouting Ireland's financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the company as at 31 August 2021 and of financial performance and cash flows for the financial year then ended and
- have been properly prepared in accordance with the requirements of the Companies Act, 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ('ISAs (Ireland)') and applicable law. Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities, and the responsibilities of the directors, with respect to going concern are described in the relevant sections of this report.

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GASÓGA NA HÉIREANN /SCOUTING IRELAND (Continued)

FINANCIAL YEAR ENDED 31 AUGUST 2021

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements. Based solely on the work undertaken in the course of our audit, in our opinion, the directors' report has been prepared in accordance with the requirements of the Companies Act 2014.

Matters on which we are required to report by exception

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by section 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Responsibilities of management and those charged with governance for the financial statements

As explained more fully in the director's responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company's financial reporting process.

Responsibilities of the auditor for the audit of the financial statements

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. The auditor will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GASÓGA NA HÉIREANN /SCOUTING IRELAND (Continued)

FINANCIAL YEAR ENDED 31 AUGUST 2021

Responsibilities of the auditor for the audit of the financial statements (continued)

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Sullivan

Tracey Sullivan FCA

For and on behalf of
Grant Thornton
Chartered Accountants
& Statutory Audit Firm
13 – 18 City Quay
Dublin 2

Date: 28. 06. 2022

STATEMENT OF FINANCIAL ACTIVITIES, INCLUDING THE INCOME & EXPENDITURE ACCOUNT
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

	Note	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds 2021 €'000	Total Funds 2020 €'000
Income:					
Donations	4	-	85	85	4
Income from Charitable Activities	5				
Youth Programme		88	361	449	454
Development of Scouting		64	284	348	363
Adult support & training		64	468	532	568
Support & services to Members		-	539	539	356
Hosted Events		-	78	78	98
		216	1,730	1,946	1,839
Income from Other Trading Activities	6	1,854	-	1,854	2,881
Other Income	7	20	27	47	27
Total Income		2,090	1,842	3,932	4,751
Expenditure:					
Costs of raising funds	8	36	-	36	43
Expenditure on Charitable Activities	9				
Youth Programme		531	265	796	1,236
Development of Scouting		599	283	882	1,445
Adult support & training		623	471	1,094	1,587
Support & services to Members		824	601	1,425	1,907
Hosted Events		80	80	160	249
		2,657	1,700	4,357	6,423
Other		3	-	3	12
Total Expenditure		2,697	1,700	4,397	6,478
Net Income / (Expenditure)		(607)	142	(465)	(1,727)
Net movement in funds for the year		(607)	142	(465)	(1,727)
Reconciliation of funds					
Total funds brought forward	27	(4,725)	6	(4,719)	(2,992)
Adjustment to last year's reserves		-	-	-	-
Transfer between funds from last year		-	-	-	-
Total funds carried forward	27	(5,332)	148	(5,184)	(4,719)

All income and expenditure derive from continuing activities.

STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2021

	Notes:	31.08.2021	31.08.2020
		€'000	€'000
Fixed Assets			
Tangible assets	14	2,179	2,294
Financial assets	15	-	-
		2,179	2,294
Current Assets			
Stocks	16	15	10
Debtors: amounts falling due after more than one year	17	-	14
Debtors: amounts falling due within one year	17	621	568
Deposit on fixed assets		9	9
Cash at bank and in hand	18	2,071	2,200
Total Current Assets		2,716	2,801
Liabilities			
Creditors falling due within one year	19	(2,467)	(2,506)
Net Current Assets		249	295
Total assets less current liabilities		2,428	2,589
Creditors falling due after more than one year	20	(785)	(848)
Provision for liabilities	23	(6,828)	(6,460)
Net (liabilities)		(5,184)	(4,719)
The Funds of the Charity:			
Unrestricted Funds			
General Funds	27	(5,332)	(4,889)
Designated Funds	27	-	164
Restricted Income Funds	27	148	6
Total charity funds		(5,184)	(4,719)

Signed on behalf of the directors:

Bernard McLouglin
Non-Executive Director

Pat Kidney
Non-Executive Director

On behalf of the Board of Directors on 28 June 2022

The notes at pages 16 to 32 form part of these accounts.

STATEMENT OF CASH FLOWS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

	Notes	2021 Total €'000	2020 Total €'000
Cash flows from operating activities			
(Deficit) for the financial year		(465)	(1,727)
Adjustments for:			
Depreciation of tangible fixed assets		190	208
Government grants amortised		(9)	(9)
(Increase)/decrease in stocks		(5)	5
Interest paid		3	12
(Increase) / decrease in debtors		(40)	34
(Decrease)/increase in creditors		(37)	208
Increase in provisions		368	2,014
Net cash generated from operating activities		6	746
Cash flows from investing activities			
Purchase of tangible fixed assets		(74)	(153)
Net cash (used in) investing activities		(74)	(153)
Cash flows from financing activities			
Closed Group fund movement in year		2	(68)
Interest paid		(3)	(12)
Net cash (used in) financing activities		(1)	(80)
Net (Decrease)/Increase in cash and cash equivalents		(70)	513
Cash and cash equivalents at the beginning of the reporting period	18	1,496	983
Cash and cash equivalents at the end of the reporting period	18	1,426	1,496
Cash at bank and in hand	18	1,426	1,496

The notes at pages 16 to 32 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

A) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)) and the Companies Act, 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Euro (€), which is also the functional currency of the charity, and are rounded to the nearest thousand unless stated otherwise.

B) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Membership income is payable annually by the registration due date. Membership fees are recognised as income in the period in which they are received on the basis of census returns from individual Scout Groups. Members who join Scout Groups subsequent to the return of the census data do not pay until the next registration due date. Membership income is stated after deduction of Scout Group incentives.

Income received in advance of an event is deferred until the criteria for income recognition are met (see notes 4, 5, 6 & 7).

C) Donated Services and Facilities

In accordance with the Charities SORP (FRS102) general volunteer time is not recognised. Please refer to the Directors' Report for more information about their contribution.

D) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

E) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for projects that are undertaken by it.

F) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All VAT is deemed to be irrecoverable on the basis that the amount recoverable from the VAT compensation scheme cannot be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

G) Cost of Raising Funds

Costs of raising funds comprise of the costs of fundraising activities and other associated costs.

H) Charitable Activities

Expenditure on charitable activities includes all of the Charity's resources in undertaking the work to meet its charitable objectives.

I) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and support staff costs. Support costs are apportioned by percentages as follows: Youth programme 23%, Development of scouting 30%, Adult support & training 23%, Support & Services to members 19% and Hosted events 5%.

J) Governance Costs

Governance costs are those activities which provide the governance infrastructure which allows the Charity to operate and to generate the information required for public accountability.

K) Tangible Fixed Assets

Depreciation is provided at rates calculated to write down the cost or valuation of each asset to its estimated residual value, over its expected useful life on a straight line basis. The depreciation rates in use are as follows;

Asset Category	Depreciation rates
Land and Buildings	2%/4%/10%
Fixtures and fittings	33%
Computer equipment	33%
Motor vehicles	33%
Motor boats	33%

Capital Expenditure in excess of €1K is taken to the Statement of Financial Position in the year it is incurred and depreciated over its useful life. Expenditure of less than this amount is charged to the Statement of Financial Activities.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

L) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

M) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the net amount prepaid.

N) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash, current and deposit or similar accounts.

O) Creditors and Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

P) Closed and Inactive Scout Groups

When a Scout Group becomes inactive or ceases, the custody of its assets is transferred to the charity and held as Closed Group Funds. If any of these assets are sold, the proceeds are transferred to Scouting Ireland and held as Closed Group Funds. Closed Group Funds are held for a period of up to 6 years to support any Scout Groups that may reopen. Where a Scout Group remains closed for more than 6 years, the funds may be used to directly support the development of Scouting. This period may be extended for a further 3 years at the discretion of the Board of Directors on a case by case basis.

Q) Pensions

The company has in place a PRSA scheme as prescribed by legislation. Membership of the scheme is voluntary and employees may join immediately upon employment.

The company has in place a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the Statement of Financial Activities.

R) Financial Instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties and loans to related parties.

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, the impairment loss is recognised in the Statement of Financial Activities.

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of Financial Activities when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

2 Legal status

The company is a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to €1.25.

3 Investment Income

The company does not receive investment income other than deposit interest.

4 Income from Donations

The company received donation income of €0.085m (2020: €0.004m) during the year, all of which was restricted funds. Refer to note 25 for details.

The company benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of its volunteers is not recognised in the Financial Statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

5 Income from Charitable Activities	Notes	Unrestricted 2021 €'000	Restricted 2021 €'000	Financial Year Ended 31.08.2021 Total €'000	Financial Year Ended 31.08.2020 Total €'000
Department of Children, Equality, Disability, Integration and Youth					
Grant funding (Restricted)	5.1	-	1,511	1,511	1,216
Department of Social Protection					
CE Scheme Grants (Restricted)	5.2	-	195	195	324
Grant Received from IASTT		-	13	13	6
National Scout Centres Income		193	-	193	253
National Events Income		23	-	23	40
Erasmus & Leargas		-	11	11	-
		216	1,730	1,946	1,839

Analysis of Income from Charitable Activities

	Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Hosted Events	Total
DCEDIY Grant Income	94	107	317	318	19	854
Youth Service Grant Scheme - Additional Funding for Governance	12	15	12	10	3	50
Youth Service Grant - Capital Grant				50		50
Foreign Affairs Grant - Irish Aid	44					44
Rural & Community Grant - Covid-19				100		100
Climate Justice Fund Grant	48	-	-	-	-	48
World Scout Moot 2021 Grant		-	-	-	40	40
CE Scheme Grant Income	65	65	65	-	-	195
National Scout Centres Income	64	64	64	-	-	193
National Events	23	-	-	-	-	23
IAAST Grant	13	-	-	-	-	13
Erasmus + Léargas	11					11
Direct Income	373	251	457	477	62	1621
Support Income from DCEDIY	75	97	75	62	16	325
Total income from Charitable activities	448	348	532	539	78	1946

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

5.1 Government Grant Funding	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Grant from Department of Children, Equality, Disability, Integration and Youth		
Youth Service Grant Scheme	1,179	1,127
Youth Service Grant Scheme - Additional Funding for Governance	50	-
Youth Services Grant Scheme - 16th World Scout Moot 2021	40	40
Youth Service Grant Scheme - Youth Climate Justice Fund	48	49
Youth Service Grant Scheme - Capital Grant	50	-
	1,367	1,216
Grant from Department of Foreign Affairs		
Foreign Affairs Grant - Irish Aid	44	-
	44	-
Grant from Department of Rural and Community Development		
Rural & Community Grant -Covid-19 Stability Fund	100	-
	100	-

In the calendar year 2021, the grant funding provided by the Department of Children, Equality, Disability, Integration and Youth for the Youth Services grant scheme General Funding Grant and additional funding for Governance is €1.268m (2020: €1.136m). The General Funding Grant is received in quarterly instalments during the course of the year, and its purpose is to help support staff costs and enhanced governance. During the calendar year 2021 grant funding of €0.048m (2020: €0.049m) was received through the Youth Climate Justice Fund to support youth led action on climate justice. During the calendar year 2021 grant funding of €0.050m (2020:€Nil) was received through the capital grant scheme to support the Organisations investment in capital infrastructure. During the calendar year 2020, grant funding of €0.040m (2019 €0.040m) was received to support establishment costs associated with 16th World Scout Moot 2021.

During the calendar year 2021 grant funding of €0.044m (2020:€Nil) was received from Irish Aid through the Department of Foreign Affairs to engage young people in development education programmes. During the calendar year 2021 we also received grant funding of €0.100m (2020:€Nil) from the Department of Rural and Community development to support the Organisation financially due to the impact of Covid-19.

Due to the income recognition requirements under Charities SORP (FRS 102) the total grants received during the financial year are recognised in that year.

5.2 Department of Social Protection community employment schemes

This represents the net income from the Department of Social Protection community schemes operated at our National Scout Centres in Larch Hill

	Financial Year Ended 31.08.2021 Total €'000	Financial Year Ended 31.08.2020 Total €'000
Grant Income – Larch Hill	195	217
Grant Income – Mount Melleray	-	106
	195	324

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

5.3 National Scout Centres Income

	Larch Hill €'000	Lough Dan €'000	Killaloe €'000	Total €'000
Operational Income	76	42	2	120
Employment Wage Subsidy Scheme Grant	49	23	-	72
Total	126	65	2	193

6 Income from Other Trading Activities

	Notes	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Membership Income	6.1	1,823	2,771
Fundraising income		31	110
		1,854	2,881

6.1 Membership Income

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Membership Fees	1,827	2,794
Less :		
2nd year rebate	(3)	(23)
	1,823	2,771

7 Income earned from Other Income

	Unrestricted 2021 €'000	Restricted 2021 €'000	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Vat Refund	20	-	20	26
Other Income			-	1
EWSS Grant for Castle Saunderson National Scout Centre	-	27	27	-
	20	27	47	27

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

8 Analysis of expenditure on costs of raising funds

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Fundraising Costs		
12 Days of Christmas	36	43
	36	43

9 Analysis of expenditure on charitable activities

Charitable activities have been analysed into five categories as explained in note 1. Costs are allocated using the principles explained in that note. Youth programme includes the various educational activities in which members participate. Development activities are those which are focused on growing our movement. Adult support and training includes those activities which assist leaders and other adults involved in Scouts. Support and services to the movement includes those activities, such as insurance and safeguarding of children, which underpin the activities of Scout Groups. Hosted events include WOSM / WSF and European Scout Region activities and events which are supported by Scouting Ireland.

9.1 Analysis of expenditure on charitable activities

Direct Costs		**Youth Programme**	**Development of Scouting**	**Adult Support & Training**	**Support & Services to Members**	**Hosted Events**	**Financial year ended 31.08.2021**
Insurance		-	-	-	317	-	317
Other Costs		-	-	-	8	-	8
Volunteer Support		-	-	48	-	-	48
DEASP CE Scheme expenditure	9.5	64	64	64	-	-	192
Staff Costs	11	133	145	446	376	64	1,164
National Scout Centres operations and development		118	119	118	-	-	355
Scout county and provincial expenditure		-	-	-	177	-	177
Safeguarding		-	-	-	5	-	5
Communications and public relations		-	9	-	-	-	9
National Events expenditure		22	-	-	-	-	22
International affiliation fees		-	-	-	42	-	42
Volunteer travel and subsistence		1	1	3	-	-	5
World Scout Moot 2021 (hosted events)		-	-	-	-	3	3
Programme Support		40	-	-	-	-	40
Grants to Scouting Ireland Campsites and Facilities		-	-	-	112	-	112
Recovery Assistance Fund		-	-	-	44	-	44
Total Direct Costs		378	338	679	1,081	67	2,543
Total Support costs	9.2	418	544	415	344	93	1,814
Total expenditure on Charitable Activities		796	882	1,094	1,425	160	4,357

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

9.2 Support Costs		Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Legal Provisions		394	2,060
Finance & Accounting	11	240	298
Human Resources, Company Secretarial, Legal and Professional Cost		141	281
Central Management	11	215	238
Office Accommodation and Services		140	165
Property & Equipment Depreciation Less Amortisation of grant		83	88
Governance	9.4	84	68
Information Technology and business solutions		28	38
Solidarity		-	21
		1,324	3,257

Where a department supports all the charity's activities the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. Support costs are apportioned by percentage as follows: Youth Programme 23%, Development of Scouting 30%, Adult Support & training 23%, Support & Services to Members 19% and Hosted Events 5%.

9.3 Direct Costs		Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Hosted Events	Financial year ended 31/08/2020
Insurance		-	-	-	474	-	474
Other Costs		-	-	-	48	-	48
Volunteer Support		-	-	39	-	-	39
DEASP CE Scheme expenditure	9.5	106	106	106	-	-	318
Staff Costs	11	175	146	551	367	77	1,316
National Scout Centres operations and development		152	152	152	-	-	456
Scout county and provincial expenditure		-	-	-	270	-	270
Safeguarding		-	-	-	47	-	47
Communications and public relations		-	63	-	-	-	63
National Events expenditure		43	-	-	-	-	43
International and affiliation fees		-	-	-	43	-	43
Volunteer travel and subsistence		2	1	5	9	-	17
Transition		-	-	-	12	-	12
World Scout Moot 2021 (hosted events)		-	-	-	-	9	9
Programme Support		9	-	-	-	-	9
Heritage Expenses		-	-	-	2	-	2
World Scout Jamboree 2020		-	-	-	-	-	-
Erasmus Time to Welcome / Messenger of Peace		-	-	-	-	-	-
Agora Expenditure		-	-	-	-	-	-
Total Direct Costs		487	468	853	1,271	85	3,166
Total Support costs		749	977	749	620	163	3,257
Total expenditure on Charitable Activities		1,236	1,445	1,602	1,892	249	6,423

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

9.4 Governance costs including Auditor's remuneration

	Financial Year Ended 31.08.2021 Total €'000	Financial Year Ended 31.08.2020 Total €'000
Board Expenses	3	9
AGM costs	32	10
	35	19

Included within Governance is the Auditors renumeration

	Financial Year Ended 31.08.2021 Total €'000	Financial Year Ended 31.08.2020 Total €'000
Audit of Individual company accounts	39	39
Other Non - Audit services	10	10
	49	49
Total costs	84	68

Auditors Remuneration includes audit fees for Gasóga na hÉireann / Scouting Ireland, Scouting Ireland Campsites and Facilities CLG, Irish Scouting Fellowship CLG, Scout Foundation (N.I) CLG, The Scout Foundation CLG, The Scout Association of Ireland trust Corporation CLG, Scout Trust Property CLG and Scouting Ireland (N.I) Ltd.

9.5 Department of Social Protection, Community Employment Schemes

	Financial Year Ended 31.08.2021 Total €'000	Financial Year Ended 31.08.2020 Total €'000
Larch Hill		
Wages and salaries	185	213
Materials and training	7	4
Travel	1	1
	193	218
Mount Melleray		
Wages and salaries	-	96
Materials and training	-	2
Travel	-	2
	-	100
	193	318

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

10 Net (expenditure) / income for the year

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
This is stated after charging:		
Depreciation	190	208
Bank Interest payable	3	12
Foreign Exchange Movement	(2)	2
Auditors Remuneration	39	39

11 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The average number of employees during the year was 39 (2020:40). This excludes those employed on the Department of Social Protection community employment schemes.

	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2021 Total €'000	Financial Year Ended 31.08.2020 Total €'000
Staff Costs	931	426	-	1,356	1,502
PRSI Costs	94	43	-	137	155
Pension Costs	29	35	-	63	59
Death in Benefit	14	4	-	18	17
	1,068	507	-	1,576	1,734
Staff Travel	18	13	-	30	98
Staff Training	15	5	-	12	20
	33	18	-	43	118
Total staff cost	1,101	525		1,619	1,852

These staff costs exclude the wages and salaries of those employees directly paid by Gasóga na hÉireann / Scouting Ireland's National Scout Centres.

A total of 3 employees (2020:5) earned remuneration in excess of €60,000 as follows:

	Financial Year Ended 31.08.2021 No.	Financial Year Ended 31.08.2020 No.
€60,001 to €70,000	1	3
€70,001 to €80,000	-	1
€80,001 to €90,000	1	-
€90,001 to €100,000	-	1
€100,001 to €110,000	1	-

Director expenses
During the year 2 (2020: 5) directors were reimbursed for their out-of-pocket expenses incurred attending meetings and carrying out their duties. The total amount reimbursed was €0.002m (2020: €0.002m). They were not paid and did not receive any other benefits (2020: €NIL).

The management team earned a total of €0.547m (2020: €0.634m)

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

12 Staff Numbers

The average number of employees during the year was 53 (2020:70). This includes those employed on the Department of Social Protection community employment schemes. The numbers are broken down as follows:

	Financial Year Ended 31.08.2021 No.	Financial Year Ended 31.08.2020 No.
Direct Staff	30	30
Support Staff	9	10
DEASP Supervisors	1	2
DEASP Participants	13	28
	53	70

13 Corporation Taxation

No charge to corporation tax arises because the company has been granted charitable tax exemption by the Revenue Commissioners.

14 Tangible Fixed Assets

Cost	Land & Buildings	Fixture & Fittings	Motor Boats	Motor Vehicles	Computer Equipment	Total
	€'000	€'000	€'000	€'000	€'000	€'000
Opening Balance 01/09/2020	4,284	705	10	8	315	5,322
Additions	-	11	-	-	63	74
Disposals	-	(13)	-	-	-	(13)
Closing Balance 31/08/2021	4,284	703	10	8	378	5,383
Depreciation						
Opening Balance 01/09/2020	2,027	680	10	8	303	3,028
Depreciation Charge	150	16	-	-	24	190
Disposals	-	(13)	-	-	-	(13)
Closing Balance 31/08/2021	2,178	683	10	8	327	3,204
Net book value						
N.B.V. @ 31/08/21	2,108	20	-	-	51	2,179
N.B.V. @ 31/08/20	2,257	25	-	-	12	2,294

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

15 Financial Assets

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Opening Balance 01/09/2020	-	-
Additions (Note)	-	-
Closing Balance 31/08/2021	-	-

Gasóga na hÉireann / Scouting Ireland acquired 100% of Scouting Ireland (N.I.) Ltd. The registered address of Scouting Ireland (N.I) Ltd is 228 Antrim Road, Belfast, Co. Antrim. The cost of this investment was €116 and as the accounts of Gasóga na hÉireann / Scouting Ireland are presented rounded to the nearest thousand, this investment has not been shown on the balance sheet or associated note above.

16 Stocks

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Stock of miscellaneous materials and stationery	15	10

The replacement cost of stocks does not differ materially from the balance sheet amounts.

17 Debtors

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Due after more than one year		
Other debtors	-	14
Due within one year		
Trade Receivables	98	15
Other debtors	9	9
Prepayments	293	365
Amounts owed by related parties	222	179
All debtors falling due within one year	621	568

There is no bad debt provision

18 Cash and cash equivalents

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Cash at bank and in hand	2,071	2,200
Less Bank Overdraft	-	(17)
Less Bank Loan	(645)	(687)
	1,426	1,496

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

19 Creditors: amounts falling due within one year

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Trade payables	200	251
Accruals	1,257	1,113
PAYE/PRSI/Local Property Tax	256	41
Bank overdraft	-	17
Bank Loan < 1 Year	66	52
Amounts owed to related parties	511	511
Deferred income (designated funds)	138	479
Deferred income (capital grants)	9	9
DEASP CE Scheme Larch Hill deferred income	29	33
	2,467	2,506

Included within deferred income (designated funds) is an amount of €0.133m in respect of deferred membership fees and €0.005m in respect of deposits received. During the year, Gasóga na hÉireann / Scouting Ireland availed of the Debt Warehousing Scheme for payroll taxes and warehoused € 0.230m which is included in the PAYE/PRSI/USC/LPT liability. Amounts owed to related parties and other entities are unsecured, interest free and are repayable on demand. Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms. Other taxes including social insurance are repayable at various dates in accordance with the applicable statutory provisions. The amount owed to related parties represents a government grant received by The Scout Foundation which was used by Scouting Ireland (CSI) to build the National Office at Larch Hill and is payable to The Scout Foundation.

20 Creditors: amounts falling due after more than one year

	Notes	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Deferred Income (Capital Grants)	21	101	110
Closed group fund	22	105	103
Bank Loan > 1 Year		579	634
		785	848

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

21 Deferred Income (Capital Grants)

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Capital Grant		
Opening Balance	119	128
Amortised during the period	(9)	(9)
Closing Balance	110	119
Split as :		
Creditors due > 1 year	101	110
Creditors due < 1 year	9	9
	110	119

22 Closed Group Fund

The closed group fund is included within creditors falling due after one year. Closed group reserves in included within unrestricted reserves.

	Opening Balance 01.09.2020 €'000	Net Transfers €'000	Closing Balance 31.08.2021 €'000
Closed group fund	103	2	105

23 Provision for Liabilities and Contingent Liabilities

	Financial Year Ended 31.08.2021 €'000	Financial Year Ended 31.08.2020 €'000
Opening provision	6,460	4,446
(Decrease)/Increase in Provision during the year	368	2,014
Closing Provision	6,828	6,460

Included in the financial statements is a provision for liabilities of €6.828m (2020: €6.460m), which relates to liabilities arising from historical child sexual abuse concerns in legacy organisations; being the Catholic Boy Scouts of Ireland the Scout Association of Ireland.

FRS 102 requires that Gasóga na hÉireann / Scouting Ireland's Board of Directors review this liability to ensure that the financial statements provide a true and fair view of the financial position as at the financial year end.

The Directors review the provision annually, taking account of legal advice and estimates, and are satisfied that the provision in these financial statements are appropriate.

Further incidents and/or claims may still be notified to Gasóga na hÉireann / Scouting Ireland for events which occurred prior to the 31st August 2021. Since the nature of any such potential incidents or claims is not yet known, it is not possible to determine the probability of liability or to estimate their value. Therefore there is an unquantifiable contingent liability in respect of such incidents and/or claims.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

24 Capital Commitment

At the financial year end the Company had capital commitments of €NIL (2020:NIL)

25 Related parties and Other Entities

The Charity enjoys a close working relationship with all of the entities listed below.

Membership fees of €1.823m, National Campsite income, National training and events income and Provincial events income was received from Scout Groups and individual members during the year. A donation of €0.085m (2020: €Nil) was received from the Outdoor Adventure Store (Liffey Street) Limited during the year for a related entity, Scouting Ireland Campsites and Facilities CLG. This was provided by way of a grant from Scouting Ireland CLG to Scouting Ireland Campsite and Facilities CLG during the financial year.

The Intercompany balances are as follows:

	Sales made by SI to related party €'000	Management charges to related party €'000	Purchases from related party €'000	Amounts due from related party at 31 August 2021 €'000	Amounts due to related party at 31 August 2020 €'000
Due from related parties:					
Scouting Ireland Campsite and Facilities CLG	-	-	0	222	179
Outdoor Adventure Store (Liffey Street) Limited	-	1	26	-	-
	-	1	26	222	179
Due to related parties:					
The Scout Foundation	-	-	-	511	511

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2021

26 Pension

Some staff are members of a defined contribution pension scheme. Contributions by the company are charged to the Statement of Financial Activities as incurred. The assets of the scheme are held separately to the assets of the company. The employer's contributions made to the scheme in 2021 were €0.062m (2020: €0.055m). The company had an accrual in respect of this scheme of (€0.002m) (2020: €0.003m)

In addition, the company provides access to pension advice and facilitates payments through the payroll system to employees' personal retirement savings accounts (PRSA's). Membership of the scheme is voluntary, and employees may join immediately upon commencing employment. There was €Nil outstanding on the PRSA scheme at the year-end (2020:€0.001m)

27 Analysis of Funds

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	€'000	€'000	€'000	€'000	€'000
Analysis of unrestricted funds	(4,889)	2,090	(2,533)	-	(5,332)
Analysis of general funds					
Analysis of designated funds	164	-	(164)	-	
Analysis of restricted funds	6	1,842	(1,700)	-	148
	(4,719)	3,932	(4,397)	-	(5,184)

28 Comparative figures

Certain prior year amounts have been reclassified for comparative purposes.

29 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on 28/06/2022.