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 2019

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

REPORT AND ACCOUNTS
FINANCIAL YEAR ENDED 31 AUGUST 2019

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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:
Chris Van Der Lee & Associates, 9-10 Eustace Street, Dublin 2.
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: Aisling Kelly (appointed 07/10/18 & resigned 12/01/19)
Nominated chair: Adrian Tennant (appointed 12/01/19)

Elected Directors:
Claire McAroe (resigned 06/10/18)
Christopher McCann (resigned 06/10/18)
Therese Bermingham (resigned 06/10/18)
Annette Byrne (resigned 06/10/18)
Kieran McCann (resigned 06/10/18)
Mark Blake (resigned 04/10/18)
David Shalloo (resigned 06/10/18)
Joseph Doherty (resigned 06/10/18)
Kevin Murphy (resigned 06/10/18)
Pat O'Suilleabhain (resigned 06/10/18)
Charles McGuinness (resigned 06/10/18)
Derek Long (resigned 04/10/18)
Stephen Halpin (resigned 06/10/18)
Ann Browne (resigned 06/10/18)
Eoghan Calnan (resigned 06/10/18)
Oliver Kehoe (resigned 06/10/18)
Pat O'Connor (resigned 06/10/18)
David O'Neill (resigned 06/10/18)
Peter Garrad (appointed 07/10/18)
Aisling Kelly (appointed 07/10/18 & resigned 12/01/19)
Dermot Lacey (appointed 07/10/18)
Adrian Tennant (appointed 07/10/18)
Mary Hogg (appointed 07/10/18)
Lisa Barnes (appointed 07/10/18)
Patrick Kidney (appointed 07/10/18)
Paul Mannion (appointed 07/10/18)
Ned Brennan (appointed 07/10/18)
Brian Smith (appointed 07/10/18 & resigned 18/12/19)

Company Secretary: Brian Smith (appointed 07/10/18 & resigned 18/12/19)
Charles McGuinness (resigned 15/10/18)
Matt Kavanagh (appointed 20/12/2019)

CHAIRPERSON'S STATEMENT
FINANCIAL YEAR ENDED 31 AUGUST 2019

The financial year 2018/2019 was a challenging and turbulent one for Scouting Ireland. However, it can be said that the year saw the beginning of a new chapter in the history of the organisation marked by a radical and progressive change in governance.

On October 6th 2018, at an Extraordinary General Meeting of National Council, the members of the organisation voted overwhelmingly to adopt a company only model of governance for Scouting Ireland with a new Board elected to act in oversight and a clean separation of executive and oversight functions. The old board and National Management Committee stood down and I wish to thank them sincerely for their selfless work, particularly through a very difficult period for Scouting.

A skeleton NMC of 6 members was retained to facilitate the orderly wind down of the unincorporated entity of Scouting Ireland. I wish to pay particular tribute to these individuals for the vital work they have done and continue to do for Scouting Ireland.

The new Board of Scouting Ireland and the CEO faced an immediate crisis with the exposure of the historical child abuse cases. Our response was immediate and one of openness, honesty and a sincere wish to provide our survivors with the respect, dignity and care that they deserve. A survivors help-line was established, and the truth and scale of the abuse suffered by children while in the care of adults in the legacy organisations from the 40s to the 90s was revealed. This is a most painful truth for all of us in Scouting to accept and it is a terrible betrayal of our values and all those who work with young people in Scouting today and those who worked faithfully with young people in Scouting in the past.

Scouting Ireland today, in its adherence to governance and safeguarding practice, is fundamentally different from what was tolerated or acceptable in those organisations. Scouting Ireland can evidence a strong reporting record in safeguarding cases since its establishment in 2003. However, Scouting Ireland accepts its responsibility in respect of the terrible wrong that was done to young people in our predecessors' organisations and is working with all survivors that contact us to mitigate the hurt they have suffered. Our professional staff at National office, under the guidance and direction of Mr Ian Elliott, acted with great empathy, integrity and enormous commitment in listening to the stories of survivors and ensuring reporting to statutory agencies. Throughout this period Scouting Ireland worked closely with statutory agencies including An Garda Siochana, PSNI, Tusla and Social Services Northern Ireland.

Scouting Ireland was shocked and surprised to receive criticism by way of a letter in February 2019, and this caused significant media and government attention. Following further meetings with Tusla an action plan was agreed and completed to Tusla's satisfaction.

Throughout this period, Scouting Ireland worked assiduously with the statutory agencies, the Department of Children and Youth Affairs and the Minister to build and maintain their confidence in our policies, procedures and actions in safeguarding. Tusla in particular have expressed their satisfaction with this work.

In taking responsibility for the appalling actions of some volunteers in the legacy organisations, Scouting Ireland needed to address the issue of financial liability. This requirement delayed the completion of the accounts for 2017/2018 which could not be presented to the AGM of the company in April 2019. A leading firm of Solicitors with extensive experience in this area were engaged to make an assessment of liability and completed this to the satisfaction of the Board of Directors. In light of the assessment the Board of Directors considered this matter and decided, in order to safeguard the future of the organisation for its current and future membership, on a substantial membership fee increase to ensure the company could continue as a going concern. The accounts were subsequently published and laid before the members of an EGM on November 16th 2019.

The confirmation of Scouting Ireland's status as a 'going concern' was a vital requirement for the company and a solemn fiduciary responsibility of the Board Directors and they are very cognisant that their decisions in securing this confirmation imposes a significant burden on our Groups and particularly parents and guardians. The Board will work to ensure that this burden is kept to a minimum while maintaining the financial health of the organisation. It is important to note that this adjustment to meet liabilities has been achieved without any recourse to the assets or property of Scouting Ireland either at National or local level. The Board believes that these assets are vital to ensure we deliver the best quality Scouting and they will be protected for the future enjoyment of the current and next generations of young people. The move to strong and best practice governance continued apace with the separation of oversight and executive functions. This involved board development, recruitment of board committees, the establishment of operational departments, the recruitment and appointment of departmental managers and the establishment of a strong working relationship between the Board, the CEO and the executive team.

CHAIRPERSON'S STATEMENT continued

FINANCIAL YEAR ENDED 31 AUGUST 2019

Both the Board and I are very thankful for the support and input from our youth members. Particular thanks is warranted to our National Youth Reps, who have worked side by side with the Board, not only offering their point of view on important matters, but also taking ownership and developing, with the Board, our Youth Charter. We have, with the reps, explored more tangible and meaningful ways for real youth empowerment, part of which is contained in the next paragraph. I would like to thank both sets of National Youth Reps that held position over this financial year, not only for their extraordinary service and commitment to the newly evolving Scouting Ireland, but also for their guidance to the Board in informing our decision making across all levels of the organisation.

I am grateful to the members and former national teams for all their work in supporting the organisation and I appreciate their remaining in position until the establishment of the new departments. The system of open calls for key volunteer positions has yielded new talent and brought forward persons of skill and knowledge who had not previously worked at National level. This includes attracting many of our highly talented young people to come forward and contribute to Core and Project teams or in areas that they previously may not have had the opportunity to. They have joined core teams in the new departments with others of more experience in Scouting at this level. I believe this fusion of experience and new talent will energise the work of these departments.

We have also been successful in attracting new outside talent at Board and Board Sub-Committee level and we have brought on-board people who have stong track records of management in other sectors and organisations from both the profit and not-for-profit sectors. This will enrich the strategic management and policy development of Scouting Ireland and greatly assist our growth in strong governance.

The new structures and approach to the oversight and management of Scouting Ireland is challenging to all of us but is an absolute requirement to ensure good governance and accountability as we grow in the decades ahead. I believe that a spirit and culture of partnership between volunteers and professional staff will enable a positive impetus to the development of Scouting. The Board and operational management of the organisation are committed to such a partnership.

Our CEO, Dr John Lawlor, retires in February 2020 after eight years of service. John's service to Scouting Ireland is measured much wider than his length of time in office. His contribution has been fundamental to where we are today. His stewardship of the organisation over the past two years, in particular, has been steadfast, often going over and above the call of duty in the defence and protection of Scouting Ireland. I would like to register the Board's, and indeed the organisation's, deep gratitude and appreciation for a job carried out under the most difficult of circumstances and hope that John will enjoy his well-earned retirement.

The team of professional staff that have worked under John's leadership have carried out their roles bravely and professionally in trying times. Although our numbers have increased in recent years, our staff team has reduced but continue to work arduously and with full commitment to their brief of supporting us volunteers in the work we do in our local communities. They have been a particular support to the Board in its endeavours to realise the Governance project voted on by the membership in October 2018. 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 organisation.

John is succeeded by our new CEO Ms Anne Griffin, who joins us with a strong track record of achievement in leading roles in both the for-profit and not-for-profit sectors. We look forward to working with Anne and her team in the years ahead. Scouting Ireland has much to be positive about. Our finances are sound, our new governance is built on best practice and we have new talent coming forward to lead the organisation in the decade ahead. We have seen growth in our membership in recent years, both at adult and youth levels, and our new strategy will encourage this growth and bring Scouting to more communities and to more young people than ever before.

Most importantly we have maintained the trust and confidence of parents/guardians in the organisation as a place that young people can be safe and can experience the tremendous benefits of Scouting.

My final and most sincere thanks and appreciation is reserved for a special cohort of individuals who are the essence of what Scouting is about and what Scouting means to our communities right across this island. They are our Adult Volunteers who give so much to their communities, guiding our young people along their scouting trails and continuing to be that beacon of positivity and inspiration for our youth membership. They have retained and safeguarded the relationships of trust and confidence with our parents and guardians along with other groups and organisations at community level. This organisation, this company, is volunteer led. Whether it is from the front at community level or at Board level and everywhere in between, the spirit of volunteerism and service runs deep in our veins. My sincerest thanks to my fellow adult volunteers and the Board and I look forward to supporting you in our continuing mission of providing the adventure of Scouting in a safe, exciting and, most importantly, fun environment.

CHAIRPERSON'S STATEMENT continued
FINANCIAL YEAR ENDED 31 AUGUST 2019

So ~~in conclusion~~, I wish to thank all those ~~who have worked to maintain~~ Scouting Ireland and its activities though this turbulent year, our volunteers, our staff, our CEO and, in particular,my fellow Board colleagues. Your commitment and dedication is extraordinary and deeply appreciated.

Adrian Tennant
Chairperson and Director

Date: 22/06/20

DIRECTORS REPORT

FINANCIAL YEAR ENDED 31 AUGUST 2019

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 year ending 31 August 2019 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

Scouting Ireland Services 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 Services 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 Services aims to have a progressive self-education, known as the Scout Method, the principle 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 Services relies on grants and the income from membership, National Scout Centres, donations and National and International events.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2019

Achievements and performance

Scouting Ireland Services has a membership in excess of 50,000. Scouting Ireland Services is now active in over 500 communities in Ireland, with new groups established in 100 communities in the last six years. A total of 3.5% of all children in Ireland aged 6-18 years are members.

There were 104 Scouts, 8 Venturers and 2 Rovers awarded the Chief Scout Award this year.

Scouting Ireland participated in the 24th World Scout Jamboree with a contingent of 8 troops and over 80 International Support Teams. The Event was hosted by the Boy Scouts of America, Scouts Canada and Scouts Mexico, and was attended by over 40,000 scouts from 152 nations. Using the scout method, the aim of the Irish contingent was to strengthen the capabilities and sustainable development of Scouting Ireland. Young people were supported by adults to maximise learning opportunities, experience new adventures, cultures and friendships. This has led to many positive outcomes, with many friendships made and further cultivation of networks encouraging advocacy on behalf of Scouting Ireland.

Scouting Ireland will participate in the European Jamboree which will take place in the summer of 2020 in Gdansk, Poland. Over 400 members, including some 320 young people will travel to join in excess of 15,000 other scouts and guides from over 60 countries. The event celebrates Scout and Guide values, strengthens international co-operation and provides young people with the opportunity to meet and learn from each other.

In line with Scouting Ireland's strategic objectives to develop its youth programmes and especially programmes aimed at young adults in its Rover Section, Scouting Ireland will host the 16th World Scout Moot in 2021. On foot of a major worldwide marketing plan over 6,000 participants (18-26 years of age) will attend from over 100 countries. With the support of Fingal County Council, Malahide Castle will be the base camp location. All participants will also take part in countrywide adventure and challenge trails interacting with local communities and undertaking service projects. Upwards of 40 local service projects will take place in communities around Ireland. The programme will also include a Dublin Experience event with the support of Dublin Tourism and social media companies. Site build, planning and seeking the support of local and national enterprises is ongoing.

Financial review

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 Services at a National level, including National events, Jamborees and National Scout Centres. The activities of the Scout Provinces based in the Republic of Ireland are now 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:

- Deficit of €1.935m in 2018/19 (deficit of €2.948m in 2017/2018).
- Spending on charitable activities decreased by 11% to €7.658m.

Financial Results

Income
Total income for the year amounted to €5.795m compared with €5.741m in 2018, an increase of 1%. Income from other trading activities includes membership and fundraising income. Membership fees remained consistent with 2018 at €2.050m. National Scout Centres income decreased to €0.598m (2018: €0.732m).

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2019

Expenditure
Total expenditure during the year amounted to €7.730m (2018: €8.689m). The expenditure on charitable activities decreased by €0.945m to €7.658m.

As per the charities SORP (FRS 102), expenditure on charitable activities includes expenditure relating to legal provisions, development of Scouting including support and services to the members (e.g. safeguarding and insurance) and National Scout Centres and events such as World Scout Jamboree 2019.

Reserves
Restricted and unrestricted reserves at the end of the year decreased by €1.935m. 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 31 August 2019 the unrestricted reserve was in a deficit position of €2.992m (2018: €1.060m). 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.

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 decline in income, an inability to meet financial obligations, or an inability to reduce expenditure in the immediate short term.

Tangible Fixed Assets
The Company made capital investments during the year of €0.007m.

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 Remuneration Committee (a subcommittee of the Board) which takes into account market comparators, cost of living increases and the financial position of the organisation. The Remuneration Committee is responsible for approving all salaries. The remuneration benchmark is the mid-point of the range paid for similar roles. In view of the nature of the charity, the Directors benchmark 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 Services, have kept available funds in an interest-bearing deposit account.

Provision for Liabilities
Included in the financial statements is an increase in the legal provision for liabilities of €1.7m. 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 will need to be reviewed annually.

Included in the financial statements is an increase in the provision for liabilities of €0.046m relating to a constructive obligation by Scouting Ireland for staff costs. This is on foot of an agreement during the financial year and is required so that the financial statements provide a true and fair view of the financial position at the financial year end.

Plans for future periods
Scouting Ireland Services 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 Services 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 Services will develop the business of Scouting to directly support and fund core Scouting and our sustainable Scouting strategy.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2019

Structure, Governance and Management Governing Document
Scouting Ireland Services is a company limited by guarantee governed by its constitution incorporated under 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.

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 and 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 Services provides key management personnel services and therefore has related parties, and these are noted in note 26 to the financial statement.

Risk management
The board of Directors established continually evolving systems, policies and procedures to help mitigate the major risk to which the company is exposed. These policies and procedures seek to ensure members and staff can identify risk and inturn have a responsibility to manage and mitigate risks. The risk management for the company is achieved through the work of the board who are supported by the Audit and Risk management committee and staff. The principal risks and uncertainties identified are:

- the decrease or withdrawal in Youth Services Grant provided by the Department of Children and Youth Affairs;
- Safeguarding matters;
- Health & Safety matters;
- the decrease or withdrawal of funding from the Department of Employment Affairs & Social Protection community employment schemes;
- volatility in membership numbers with a consequential impact on membership income;
- failure to implement Scouting Ireland's governance projects;
- The legal and regulatory environment in which Scouting Ireland Services operates in.
- The impact on the Charity from the recent outbreak of the Coronavirus (COVID-19)

Events after the end of the reporting period
Due to the closure of the National Scout Centre at Mount Melleroy the community employment scheme will cease on 1st May 2020, we wish to thank the Department of Employment Affairs and Social Protection for their continued support for this scheme since its inception.

On the 11th of March 2020, the World Health Organisation officially declared COVID-19, the disease caused by novel coronavirus, a pandemic. Measures taken to contain the spread of the virus, including travel bans, quarantines, social distancing, and closures of non – essential services have triggered significant disruptions to businesses and organisations in the country and worldwide. Management has determined that these events are non-adjusting subsequent events. Accordingly, the financial position and results of operations as of the period ended 31 August 2019 have not been adjusted to reflect their impact. Management is closely monitoring the evolution of this pandemic, including how it may affect the company, the economy and the general population and will continue to monitor closely the global developments of this new virus and respond accordingly.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2019

Statement of Going Concern
Due to the material increase in the provision for liabilities in the financial statements the Directors undertook an assessment of going concern. This involved considering a report from Mason Hayes & Curran Solicitors on the estimated potential legal liabilities, as well as a report from Sheehan and Company Solicitors which outlined likely timelines for current legal proceedings, and budgets and cashflows for 2020/2021.

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 have 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 22/06/20

Adrian Tennant
Director

Pat Kidney
Director

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2019

Directors Responsibilities

The Directors are responsible for preparing the Directors' report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare financial statements for each financial year giving a true and fair view of the state of affairs of the company for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and Irish law.

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date and of the surplus or deficit of the company for that financial year and otherwise comply with the Companies Act, 2014.

In preparing these financial statements, the Directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The Directors are responsible for ensuring that the company keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the company, enable at any time the assets, liabilities, financial position and surplus or deficit of the company to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' report comply with the Companies Act, 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Directors

Adrian Tennant
Director

Pat Kidney
Director

Approved by the Directors on 22/06/20

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCOUTING IRELAND SERVICES
FINANCIAL YEAR ENDED 31 AUGUST 2019

Opinion

We have audited the financial statements of Scouting Ireland Services ("the company"), which comprise the Statement of Financial Activities, Statement of Financial Position and Statement of Cashflows the financial year ended 31 August 2019, 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, Scouting Ireland Services' 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 2019 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

We have nothing to report in respect of the following matters in relation to which the ISAs (Ireland) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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 SCOUTING IRELAND SERVICES (Continued)
FINANCIAL YEAR ENDED 31 AUGUST 2019

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.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCOUTING IRELAND SERVICES (Continued)
FINANCIAL YEAR ENDED 31 AUGUST 2019

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

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.
- 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 FCA

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

Date: 22/06/20

STATEMENT OF FINANCIAL ACTIVITIES, INCLUDING THE INCOME & EXPENDITURE ACCOUNT
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

	Note	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds 2019 €'000	Total Funds 2018 €'000
Income :					
Donations	4	25	-	25	-
Income from Charitable Activities	5	1,982	1,564	3,546	3,553
Income from Other Trading Activities	6	2,117	-	2,117	2,111
Other	7	107	-	107	77
Total Income		4,231	1,564	5,795	5,741
Expenditure:					
Costs of raising funds	8	58	-	58	77
Expenditure on Charitable Activities	9	6,091	1,567	7,658	8,603
Other		14	-	14	9
Total Expenditure		6,163	1,567	7,730	8,689
Net (Expenditure)		(1,932)	(3)	(1,935)	(2,948)
Net movement in funds for the year		(1,932)	(3)	(1,935)	(2,948)
Reconciliation of funds		(1,932)	(3)	(1,935)	(2,948)
Total funds brought forward	28	(1,060)	3	(1,057)	1,891
Total funds carried forward	28	(2,992)	-	(2,992)	(1,057)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes at pages 17 to 31 form part of these accounts.

STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2019

	Notes:	31.08.2019	31.08.2018
		€'000	€'000
Fixed Assets			
Tangible assets	14	2,349	2,581
Financial assets	15	-	-
		2,349	2,581
Current Assets			
Stocks	16	15	11
Debtors: amounts falling due after more than one year	17	14	18
Debtors: amounts falling due within one year	17	602	368
Deposit on fixed assets		9	4
Cash at bank and in hand	18	1,696	2,221
Total Current Assets		2,336	2,409
Liabilities			
Creditors falling due within one year	19	(2,286)	(2,519)
Net Current Assets		50	103
Total assets less current liabilities		2,399	2,684
Creditors falling due after more than one year	20	(945)	(1,042)
Provision for liabilities	23	(4,446)	(2,700)
Net (liabilities)		(2,992)	(1,057)
The Funds of the Charity :			
Unrestricted Funds			
General Funds	28	(3,177)	(1,060)
Designated Funds	28	185	-
Restricted Income Funds	28	-	3
Total charity funds		(2,992)	(1,057)

Signed on behalf of the directors:

Adrian Tennant
Director

Pat Kidney
Director

On behalf of the Board of Directors on 22/06/20

The notes at pages 17 to 31 form part of these accounts.

STATEMENT OF CASH FLOWS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

	Notes	2019 Total €'000	2018 Total €'000
Cash flows from operating activities			
Deficit for the financial year		(1,935)	(2,948)
Adjustments for:			
Depreciation of tangible fixed assets		238	278
Profit on disposal of fixed assets		1	-
(Increase) in deposit on fixed assets		(5)	(7)
Government grants amortized		(10)	(10)
(Increase)/decrease in stocks		(4)	3
Interest paid		14	8
(Increase) in debtors		(230)	(35)
(Decrease)/increase in creditors		(227)	477
Increase in provisions		1,746	2,565
Net cash (used in)/generated from operating activities		(412)	331
Cash flows from investing activities			
Purchase of tangible fixed assets		(7)	(150)
Net cash used in investing activities		(7)	(150)
Cash flows from financing activities			
Closed Group fund movement in year		(27)	49
Interest paid		(14)	(9)
Net cash (used in)/from financing activities		(41)	40
Net (Decrease)/Increase in cash and cash equivalents		(460)	221
Cash and cash equivalents at the beginning of the reporting period	18	1,443	1,222
Cash and cash equivalents at the end of the reporting period	18	983	1,443
Cash at bank and in hand	18	983	1,443

The notes at pages 17 to 31 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

1 Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty 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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

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. Expenditure on youth programme relates to the direct costs only. Other costs are incurred such as staff salaries, staff and volunteer travel and subsistence, insurance costs etc and are reported separately within the financial statements. Costs of charitable activities include direct costs of the charitable activities, support costs incurred to deliver those activities and governance costs which provide the charities governance infrastructure.

Other expenditure represents those items not falling into any other heading.

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. The basis on which support costs have been allocated are set out in Note 9.

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.

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.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

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 Services 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 is charged to the Statement of Financial Activities.

The company also operates an executive pension plan. Scouting Ireland Services act as trustee for this pension plan.

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, and 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.

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 a donation income of €0.025m (2018: NIL) during the year, all of which was unrestricted funds.

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 2019

5 Income from Charitable Activities	Notes	Unrestricted 2019 €'000	Restricted 2019 €'000	Financial Year Ended 31.08.2019 Total €'000	Financial Year Ended 31.08.2018 Total €'000
Department of Children and Youth Affairs					
Grant funding (Restricted)	5.1	-	1,084	1,084	893
Department of Employment Affairs & Social Protection					
CE Scheme Grants (Restricted)	5.2	-	480	480	497
Jambori 18		-	-	-	1,135
National Scout Centres Income		598	-	598	732
National Events Income		182	-	182	170
World Scout Jamboree 2019		1,170	-	1,170	-
Roverway 2018		-	-	-	79
Erasmus Time to Welcome		25	-	25	47
World Scout Moot 2017					-
Agora		7	-	7	-
		1,982	1,564	3,546	3,553

5.1 Government Grant Aid Funding		Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Grant from Department of Children & Youth Affairs			
Youth Service Grant Scheme	5.1	1,044	877
Youth Services Grant – 16th World Scout Moot 2021	5.1	40	16
		1,084	893

In the calendar year 2019, the grant funding provided by the Department of Children and Youth Affairs for the Youth Services grant scheme is €1.067m (2018: €0.877m). The grant funding is received in quarterly instalments during the course of the year. The purpose of the grant is to help towards staff costs. Due to the income recognition requirements under Charities SORP (FRS 102) the total grants received during the financial year are recognised in that year.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

5.2 Department of employment affairs and social protection community employment schemes

This represents the net income from the Department of Employment Affairs and Social Protection community employment schemes operated at our National Scout Centres in Larch Hill and Mount Melleray.

	Larch Hill €'000	Mount Melleray €'000	Financial Year Ended 31.08.2019 Total €'000	Financial Year Ended 31.08.2018 Total €'000
Grant Income	217	263	480	494
Other Income	-	-	-	3
	217	263	480	497

6 Income from Other Trading Income

	Notes	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Membership Income	6.1	2,050	2,047
Fundraising income		67	64
		2,117	2,111

6.1 Membership Income

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Membership Fees	2,066	2,055
Less :		
2nd year rebate	(16)	(8)
	2,050	2,047

7 Income earned from Other Trading Activities

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Service Level Agreements	82	75
Other income	25	-
Acadamoot	-	2
	107	77

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

8 Analysis of expenditure on costs of raising funds

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Fundraising Costs		
12 Days of Christmas	58	57
Grants paid to National Scout Centres from 12 days of Christmas Draw	-	14
	58	77

9 Analysis of expenditure on charitable activities

Expenditure on Charitable activities are split into direct, support and governance costs. Staff costs are split between direct and support costs. Support staff costs includes the cost of staff involved in central operations.

	Notes	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2019 Total €'000	Financial Year Ended 31.08.2018 Total €'000
Administration	9.1	598	582	86	1,266	1,128
Staff Costs	11	1,178	519	-	1,697	1,694
Provincial Offices		22	-	-	22	21
International and affiliation fees		46	-	-	46	41
National Scout Centres operations and development		695	-	-	695	763
Adult resources	9.2	21	-	-	21	38
Scout county and provincial expenditure		57	-	-	57	224
Communications and public relations		1	-	-	1	7
Volunteer travel and subsistence		48	-	-	48	81
Audit and accounting fees	9.3	-	-	38	38	39
DEASP CE Scheme expenditure	9.4	483	-	-	483	495
National Events expenditure		192	-	-	192	175
Heritage Expenses		3	-	-	3	3
Legal provision	9.5	-	1,700	-	1,700	2,565
World Scout Jamboree 2019		1,148	-	-	1,148	-
Roverway		-	-	-	-	77
Youth programme	9.6	8	-	-	8	1
World Scout Moot 2021		56	-	-	56	28
Safeguarding		140	-	-	140	26
Jambo-ri 2018		-	-	-	-	1,143
Erasmus Time to Welcome / Messenger of Peace		17	-	-	17	54
Solidarity expenditure		11	-	-	11	-
Agora expenditure		9	-	-	9	-
		4,733	2,801	124	7,658	8,603

Expenditure on charitable activities was €7.658m (2018: €8.603m) of which €6.091m was unrestricted (2018: €7.216m) and €1.567m was restricted (2018: €1.387m)

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

9.1 Administration costs

	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2019 Total €'000	Financial Year Ended 31.08.2018 Total €'000
Insurance	478	-	-	478	367
Postage, telephone and broadband	-	57	-	57	56
Legal and professional fees	-	387	-	387	371
Stationery	-	6	-	6	8
Computer expenditure	-	14	-	14	26
Meeting Costs	-	-	86	86	79
Light, cleaning and maintenance contracts	-	112	-	112	79
Photocopier and equipment costs	-	6	-	6	5
Depreciation and Amortisation of grant	89	-	-	89	113
Sundries	25	-	-	25	24
Loss on disposal of fixed assets	1	-	-	1	-
Research projects	5	-	-	5	-
	598	582	86	1,266	1,128

9.2 Adult resources

	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2019 Total €'000	Financial Year Ended 31.08.2018 Total €'000
SQS and Adult Leader Training	18	-	-	18	34
Chief Scout Initiatives	3	-	-	3	4
	21	-	-	21	38

9.3 Auditors remuneration

	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2019 Total €'000	Financial Year Ended 31.08.2018 Total €'000
Audit of Individual company accounts	-	-	28	28	28
Other Non - Audit services	-	-	10	10	11
	-	-	38	38	39

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

9.4 Department of Employment Affairs and Social Protection community employment schemes

	Direct	Support	Governance	Financial Year Ended 31.08.2019 Total	Financial Year Ended 31.08.2018 Total
	€'000	€'000	€'000	€'000	€'000
Larch Hill					
Wages and salaries	203	-	-	203	212
Materials and training	6	-	-	6	5
Insurance	3	-	-	3	-
Travel	5	-	-	5	10
	217	-	-	217	227
Mount Melleray					
Wages and salaries	252	-	-	252	253
Materials and training	13	-	-	13	15
Travel	1	-	-	1	-
	266	-	-	266	268
	483	-	-	483	495

9.5 Legal Provisions

	Direct	Support	Governance	Financial Year Ended 31.08.2019 Total	Financial Year Ended 31.08.2018 Total
	€'000	€'000	€'000	€'000	€'000
Opening Provision	-	2,700	-	2700	135
Charge to Statement of Financial Activities	-	1,700	-	1,700	2,565
Closing Provision	-	4,400	-	4,400	2,700

Refer to note 23 and 24 for details.

9.6 Youth Programme

Expenditure on youth programme relates to the direct costs only other costs are incurred such as staff salaries, staff and volunteer travel and subsistence, insurance costs etc and are reported separately within the Financial Statements.

	Financial Year Ended 31.08.2019	Financial Year Ended 31.08.2018
	€'000	€'000
Youth Programme	8	1

10 Net (expenditure) / income for the year

	Financial Year Ended 31.08.2019	Financial Year Ended 31.08.2018
	€'000	€'000
This is stated after charging:		
Depreciation	238	278
Bank Interest payable	14	9
Foreign Exchange Movement	2	(2)
Auditors Remuneration	28	28

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

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

The average number of full-time equivalent employees during the year was 37 (2018:37). This excludes those employed on the Department of Employment Affairs & Social Protection community employment schemes.

	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2019 Total €'000	Financial Year Ended 31.08.2018 Total €'000
Staff Costs	946	368	-	1,314	1,273
PRSI Costs	94	39	-	133	132
Pension Costs	21	48	-	69	31
Termination Payment	-	16	-	16	84
Death in Benefit	11	3	-	14	
	1,072	475	-	1,547	1,520
Staff Travel	97	40	-	137	148
Staff Training	9	4	-	13	26
	106	44	-	150	174

These staff costs exclude the wages and salaries of those employees directly employed by Scouting Ireland's National Scout Centres.

A provision of €46k has been made for obligations at the balance sheet date.

A total of 2 employees (2018:2) earned remuneration in excess of €70,000 as follows:

	Financial Year Ended 31.08.2019 No.	Financial Year Ended 31.08.2018 No.
€70,001 to €80,000	-	-
€80,001 to €90,000	1	1
€90,001 to €100,000	1	-
€100,001 to €110,000	-	1

Director expenses

During the year 7 (2018: 26) directors were reimbursed for their out of pocket expenses incurred attending meetings and carrying out their duties. The total amount reimbursed was €0.015m (2018: €0.021m). They were not paid and did not receive any other benefits (2018: €NIL).

The management team earned a total of €0.427m (2018: €0.438m)

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

12 Staff Numbers

The average number of full time equivalent employees during the year was 69 (2018:66). This includes those employed on the Department of Employment Affairs and Social Protection community employment schemes. The number are broken down as follows:

	Financial Year Ended 31.08.2019 No.	Financial Year Ended 31.08.2018 No.
Direct Staff	29	27
Support Staff	8	9
DEASP Supervisors	2	2
DEASP Participants	30	28
	69	66

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 01/09/2018	4,183	842	24	24	407	5,480
Additions	-	-	-	-	7	7
Disposals	-	(62)	(4)	(10)	(4)	(80)
Closing Balance 31/08/2019	4,183	780	20	14	410	5,407
Depreciation						
Opening Balance 01/09/2018	1,698	785	24	24	368	2,899
Depreciation Charge	168	40	-	-	30	238
Disposals	-	(62)	(4)	(10)	(3)	(79)
Closing Balance 31/08/2019	1,866	763	20	14	395	3,058
Net book value						
N.B.V. @ 31/08/19	2,317	17	-	-	15	2,349
N.B.V. @ 31/08/18	2,485	57	-	-	39	2,581

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

15 Financial Assets

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Opening Balance 01/09/2018	-	-
Additions (Note)	-	-
Closing Balance 31/08/2019	-	-

Scouting Ireland Services 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 Scouting Ireland Services 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 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Stock of miscellaneous materials and stationery	15	11

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

17 Debtors

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Due after more than one year		
Other debtors	14	18
Due within one year		
Trade Receivables	43	38
Other debtors	15	20
Prepayments	404	208
Amounts owed by related parties	140	102
	602	368

There is no bad debt provision (2018: none)

18 Cash and cash equivalents

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Cash at bank and in hand	1,696	2,221
Less Bank Overdraft	-	(8)
Less Bank Loan	(713)	(770)
	983	1,443

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

19 Creditors : amounts falling due within one year

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Trade payables	174	245
Accruals	1,079	1,053
PAYE/PRSI/Local Property Tax	47	59
Bank overdraft	-	8
Bank Loan < 1 Year	57	54
Amounts owed to related parties	511	511
Deferred income (designated funds)	339	512
Deferred income (capital grants)	10	10
DEASP CE Scheme Mount Melleray deferred income	38	34
DEASP CE Scheme Larch Hill deferred income	31	33
	2,286	2,519

Included within deferred income (designated funds) is an amount of €0.171m in respect of deferred membership fees and €0.168m in respect of deposits received.

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 the Scout Foundation 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 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Deferred Income (Capital Grants)	21	118	128
Closed group fund	22	171	198
Bank Loan > 1 Year		656	716
		945	1,042

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

21 Deferred Income (Capital Grants)

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Capital Grant		
Opening Balance	138	148
Amortised during the period	(10)	(10)
Closing Balance	128	138
Split as :		
Creditors due > 1 year	118	128
Creditors due < 1 year	10	10
	128	138

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 01.09.2018 €'000	Net Transfers €'000	Closing Balance 31.08.2019 €'000
Closed group fund	198	(27)	171

23 Provision for Liabilities

	Financial Year Ended 31.08.2019 €'000	Financial Year Ended 31.08.2018 €'000
Opening provision	2,700	135
Charge to Statement of Financial Activities	1,746	2,565
Closing Provision	4,446	2,700

Included in the financial statements is an increase in the provision for liabilities of €1.7m. Under FRS102 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; however, it is anticipated that this provision will need to be reviewed on an annual basis in the future. Refer to note 24 for details.

Included in the financial statements is an increase in the provision for liabilities of €0.046m relating to a constructive obligation by Scouting Ireland for staff costs. This is on foot of an agreement during the financial year and is required so that the financial statements provide a true and fair view of the financial position at the financial year end.

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

24 Contingent Liabilities and Charges

Scouting Ireland offers unique experiences to 6 to 25 year olds in order to encourage them to strive to realise their full potential as active citizens. Putting young people first is the key objective that underpins everything we do. It has always been the policy of Scouting Ireland to ensure that young people are protected from harm; this has been at the forefront of developing both our safeguarding education and our processes and procedures. However, the nature of this work could give rise to additional potential claims against Scouting Ireland that have not been included in the company's provision for liabilities as noted at Note 23.

25 Capital Commitment

At the financial year end the Company had capital commitments for buildings of €NIL (2018:NIL)

26 Related parties and other entities

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

Membership fees of €2.050m, 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 €0.025m (2018: €NIL) was received from the Outdoor Adventure Store (Liffey Street) Limited during the 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 as at 31 August 2019 €'000	Amounts due as at 31 August 2018 €'000
Due from related parties :					
Scouting Ireland Campsite and Facilities CLG	-		6	139	102
Outdoor Adventure Store (Liffey Street) Limited	-	1	91	1	-
	-	1	97	140	102
Due to related parties :					
The Scout Foundation	-	-	-	511	511

NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2019

27 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 2019 were €0.033m (2018: €0.024m). The company had an accrual in respect of this scheme of €0.011m (2018: €NIL)

The company operates an executive pension plan. Contributions by the company are charged to the Statement of Financial Activities as incurred. Scouting Ireland Services act as trustee for this pension plan. The employer's contributions made to the scheme in 2019 were €0.007m (2018: €0.007m). The company had no accrual in respect of this scheme (2018: €Nil).

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 no liability outstanding on the PRSA at the year end.

28 Analysis of Funds

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	€'000	€'000	€'000	€'000	€'000
Analysis of unrestricted funds	(1,060)	4,231	(6,152)	(196)	(3,177)
Analysis of general funds					
Analysis of designated funds		-	(11)	196	185
Analysis of restricted funds	3	1,564	(1,567)	-	-
	(1,057)	5,795	(7,730)	-	(2,992)

30 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on 22/06/20