

**Scouting Ireland**  
**(a Company Limited by Guarantee not having a Share**  
**Capital and exempt from using the word "Limited")**

**Directors' Report and Financial Statements**

**Year Ended 31 August 2013**

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**DIRECTORS AND OTHER INFORMATION**

**Board of Directors**

Francis Minogue (resigned 22 February 2013)  
Jimmy Cunningham  
Maeliosa De Buitléar (resigned 3 September 2012)  
Michael J Shinnick  
Wendy Morrow  
Sean Farrell  
Niall Kenny (resigned 21 April 2013)  
John Watmore  
Aidan Smith  
Brian Webster  
Ian Davy  
Fr. David Kenneally (resigned 10 November 2013)  
Morgan O'Sullivan  
James O'Toole  
John Reid  
Claire McAroe  
Oliver Kehoe  
Christopher McCann  
Glenn Webster  
Cathal Healy  
Thomas Clarke (appointed 21 April 2013)  
Annette Byrne (appointed 21 April 2013)  
Thérèse Bermingham (appointed 6 October 2012)

**Solicitors**

Chris van der lee  
1 Clare Street  
Dublin 1  
  
Sheehan & Co  
1 Clare Street  
Dublin 2  
  
McConnell Kelly & Co  
217 - 219 Upper Newtownards Road  
Belfast

**Secretary and Registered Office**

Sean Farrell  
Larch Hill  
Tibradden  
Dublin 16

**Bankers**

Ulster Bank  
Central Dublin Business Centre  
College Green  
Dublin 2

**Company Number:** 397094

**Charity Number:** CHY 3507

**Auditors**

PricewaterhouseCoopers  
Chartered Accountants and Statutory Audit Firm  
One Spencer Dock  
North Wall Quay  
Dublin 1

## DIRECTORS' REPORT

The directors submit herewith their annual report and audited financial statements of the company for the year ended 31 August 2013.

As the company does not trade for the acquisition of gain by its members the directors are of the opinion that the company is exempt from the provisions of the Companies (Amendment) Act, 1986 under Section 2(1) of that Act.

### Principal activity

Scouting Ireland was incorporated on 1 January 2007 as a company limited by guarantee and exempt from using the word "limited". The company is a multi-denominational, co-educational, youth based association with membership of over 42,000 across the island of Ireland.

The annual report and financial statements cover the activities of Scouting Ireland at National Level, including National Events, Jamborees and National Campsites. The activities of the Scout Provinces based in the Republic of Ireland are also covered in these financial statements. The activities of the Northern Scout Province are recorded in the financial statements of Scout Foundation (N.I.). The activities of individual Scout Counties and Scout Groups are not reflected in these financial statements.

### Results for the year

The Income and Expenditure account and Balance Sheet for the period ended 31 August 2013 are set out on pages 8 to 10. The deficit for the period was €404,879 as compared to a deficit of €26,581 in the previous year. There was a net cash increase of €47,629 (2012: increase of €187,179). An amount of €496,936 (2012: €573,850) is held as restricted cash in respect of Closed and Inactive Scout Groups.

### Future developments in business

The directors will continue to grow Scouting Ireland through increasing membership and recruiting and retaining volunteers to achieve our goals to have a positive impact on local communities.

### Proposed transfer to reserves

The deficit for the year amounted to €404,879 (2012: €26,581) which has been transferred to reserves.

### Principal risks and uncertainties

The three main risks to Scouting Ireland's future income are:

- the decrease in Youth Services Grant provided by the government;
- the decrease or withdrawal of funding to the Department of Social Protection Community Employment schemes by the government due to the current economic circumstances that exist; and
- volatility in membership numbers with a consequent impact on membership income.

### Health and safety

It is the policy of the company to ensure the health and welfare of employees by maintaining a safe working environment and place of work.

### Directors

The directors of the company during year ended 31 August 2013 are set out on page 2.

In accordance with the Articles of Association, the directors will continue in office for the coming year.

The company is limited by guarantee and does not have any share capital.

There were no contracts or arrangements of any significance in relation to the company's activities in which the directors or secretary of the company had any interest as defined by the Companies Act, 1990.

**DIRECTORS' REPORT - continued**

**Books of account**

The measures taken by the directors to ensure compliance with the requirements in Section 202, Companies Act, 1990, regarding proper books of account, are the implementation of necessary policies and procedures for recording transactions, the employment of competent accounting personnel with appropriate expertise and the provision of adequate resources to the financial function.

These books and accounting records are maintained at the company's registered office.

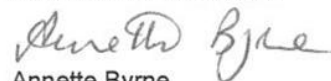
**Related companies**

A list of companies, which together with Scouting Ireland, (a Company Limited by Guarantee not having a Share Capital and exempt from using the word "Limited") form part of the Scout Association known as Scouting Ireland is set out at note 29 to the financial statements.

**Auditors**

The auditors PricewaterhouseCoopers have indicated their willingness to continue in office in accordance with the provisions of Section 160(2) of the Companies Act, 1963.

**On behalf of the board**

  
Annette Byrne

Sean Farrell



26 January 2014

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Directors' Report and the financial statements in accordance with applicable Irish law.

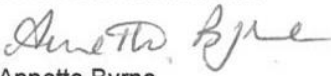
Irish law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of the company's affairs at the end of the financial period and its income and expenditure for the financial year. Under that law the directors have elected to prepare the financial statements in accordance with Generally Accepted Accounting Practice in Ireland (accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland) in preparing these the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

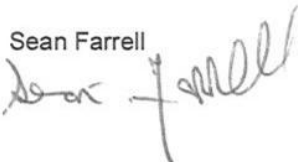
The directors confirm that the financial statements are prepared in accordance with the above.

The directors are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the company which enable them to ensure that the financial statements comply with the Companies Acts, 1963 to 2013. 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.

**On behalf of the board**

  
Annette Byrne

Sean Farrell





## **INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOUTING IRELAND (COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL)**

We have audited the financial statements of Scouting Ireland for the year ended 31 August 2013 which comprise the Income and Expenditure Account, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

### **Respective responsibilities of directors and auditors**

As explained more fully in the Directors' Responsibilities Statement set out on page 5, the directors are responsible for the preparation of the financial statements giving a true and fair view. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

This report, including the opinions, has been prepared for and only for the company's members as a body in accordance with Section 193 of the Companies Act, 1990 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by our prior consent in writing.

### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

### **Basis for qualified opinion on financial statements**

Income from national campsite income amounted to €446,711 (2012: €401,025) for the year ended 31 August 2013 and comprises receipts by cash and cheque. Scouting Ireland have implemented a number of controls over this income at each campsite location. However because of limited segregation of duties in the performance of these controls we were unable to rely on these controls for the purpose of our audit. There were no other satisfactory audit procedures that we could adopt to confirm independently that all such income due to the company was properly received.



**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF SCOUTING IRELAND  
(COMPANY LIMITED BY GUARANTEE AND NOT HAVING A SHARE CAPITAL) -  
continued**

**Qualified opinion on financial statements**

In our opinion, except for the possible effects of the matter described in the Basis for qualified opinion paragraph, the financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the state of the company's affairs as at 31 August 2013 and of its net movement in funds and cash flows for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Acts, 1963 to 2013.

**Matters on which we are required to report by the Companies Acts, 1963 to 2013**

- In respect solely of the limitation on our work on the completeness of national campsite income, described above, we have not obtained all of the information and explanations that we consider necessary for the purpose of our audit.
- In our opinion proper books of account have been kept by the company.
- The financial statements are in agreement with the books of account.

**Matters on which we are required to report by exception**

We have nothing to report in respect of the provisions in the Companies Acts, 1963 to 2013 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

*Teresa Harrington*

**Teresa Harrington  
for and on behalf of PricewaterhouseCoopers  
Chartered Accountants and Statutory Audit Firm  
Dublin**

**6 February 2014**

**INCOME AND EXPENDITURE ACCOUNT**  
**Year Ended 31 August 2013**

	Notes	Unrestricted funds €	Restricted funds €	Year ended 31 August 2013 Total €	11 month period ended 31 August 2012 Total €
<b>Incoming resources</b>					
Dept of Education Government Grant	7		892,872	892,872	862,441
Membership fees	8	1,558,408		1,558,408	1,411,665
D.S.P. CE Scheme Grants	9		457,582	457,582	476,134
National Campsite income		446,711		446,711	401,025
Provincial Events and Training Income		215,494		215,494	106,951
National Events Income		142,673		142,673	114,860
Other income-unrestricted	10	56,849		56,849	9,530
National Council Gala Ball income		15,991		15,991	21,380
Donations	11	101,620		101,620	150,000
World Scout Jamboree 2011				-	25,587
Roverway Income		907		907	24,434
Bank interest received and foreign exchange gain	12	6,746		6,746	31,018
JamÓige 2012 income					209,946
World Scout Moot 2013		42,499		42,499	-
World Scout Jamboree 2015		930		930	-
<b>Total incoming resources</b>		<b>2,588,828</b>	<b>1,350,454</b>	<b>3,939,282</b>	<b>3,844,971</b>

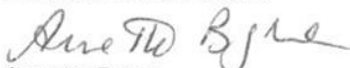
**INCOME AND EXPENDITURE ACCOUNT - continued**  
**Year Ended 31 August 2013**

	Notes	Unrestricted funds €	Restricted funds €	Year ended 31 August 2013 Total €	11 month period ended 31 August 2012 Total €
<b>Resources expended</b>					
Administration	13	637,446		637,446	566,046
Staff costs	5	568,295	892,872	1,461,167	1,188,842
Provincial offices		24,582		24,582	22,124
International and Affiliation fees		52,783		52,783	35,583
Campsite operations and development		526,919		526,919	492,864
Youth programme		77,678		77,678	61,604
Adult resources	14	87,789		87,789	22,102
Fundraising costs		31,085		31,085	32,409
Scout county and provincial expenditure		160,255		160,255	173,432
Communications and public relations		25,671		25,671	24,398
Volunteer travel and subsistence		81,493		81,493	80,552
Audit and accounting fees	15	40,664		40,664	28,980
Bank interest/charges and foreign exchange losses	12	30,840		30,840	2,821
D.S.P. CE Scheme Expenditure	9		458,881	458,881	477,318
Campsite grants				-	34,098
World Scout Moot 2013		39,323	-	39,323	-
World Scout Jamboree 2011 refunds		-		-	2,001
JamÓige 2012 expenditure		230		230	171,610
Provincial Events and Training expenditure		240,796		240,796	86,208
National Events expenditure		151,313		151,313	126,982
Den development grants		24,990		24,990	10,318
Loss on disposal of fixed assets		4,893		4,893	10
Roverway expenditure		-		-	25,396
National Council Gala Ball expenditure		14,019		14,019	21,470
Grants paid	16	55,878		55,878	170,000
Vision 20:20		68,196		68,196	14,384
Gathering/Remembrance Day		5,756		5,756	-
Heritage expenses		2,500		2,500	-
World Scout Jamboree 2015		930		930	-
Jamboree 2013		38,085		38,085	-
<b>Total resources expended</b>		<b>2,992,409</b>	<b>1,351,753</b>	<b>4,344,162</b>	<b>3,871,552</b>
<b>Net movement in funds for the year</b>	25	<b>(403,580)</b>	<b>(1,299)</b>	<b>(404,879)</b>	<b>(26,581)</b>
<b>Opening balance</b>		<b>2,123,289</b>	<b>(919)</b>	<b>2,122,370</b>	<b>2,148,951</b>
<b>Total funds carried forward</b>		<b>1,719,709</b>	<b>(2,218)</b>	<b>1,717,491</b>	<b>2,122,370</b>

The company has no recognised gains or losses other than the result for the year set out above.

All incoming resources and resources expended derive from continuing activities.

On behalf of the board

  
Annette Byrne

Sean Farrell

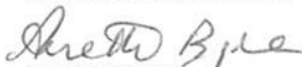


**BALANCE SHEET**  
As at 31 August 2013

	Notes	31 August 2013 €	31 August 2012 €
<b>Fixed assets</b>			
Tangible assets	17	<u>2,329,366</u>	<u>2,377,362</u>
<b>Current assets</b>			
Stocks	18	14,227	21,667
Debtors	19	187,409	424,664
Cash at bank and in hand		<u>1,547,500</u>	<u>1,499,871</u>
		1,749,136	1,946,202
<b>Creditors</b> (amounts falling due within one year)	20	<u>(1,100,228)</u>	<u>(928,444)</u>
<b>Net current assets</b>		<u>648,908</u>	<u>1,017,758</u>
<b>Total assets less current liabilities</b>		2,978,274	3,395,120
<b>Creditors</b> (amounts falling due after one year)	21	(1,185,783)	(1,272,750)
<b>Provisions for liabilities</b>	22	<u>(75,000)</u>	<u>-</u>
<b>Net assets</b>		<u>1,717,491</u>	<u>2,122,370</u>
Financed by:			
Unrestricted funds	25	1,719,709	2,123,289
Restricted funds	25	<u>(2,218)</u>	<u>(919)</u>
		<u>1,717,491</u>	<u>2,122,370</u>

The notes on pages 12 to 22 form an integral part of these financial statements.

On behalf of the board

  
Annette Byrne

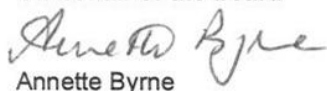
Sean Farrell



**CASHFLOW STATEMENT**  
**Year Ended 31 August 2013**

	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
<b>RECONCILIATION OF OPERATING DEFICIT TO NET CASH INFLOW FROM OPERATING ACTIVITIES</b>		
<b>Cash inflow from operating activities</b>		
Operating deficit	(404,879)	(26,581)
Depreciation	258,083	222,275
Loss on disposal of fixed asset	4,893	10
Decrease/(increase) in stocks	7,439	(3,305)
Decrease/(increase) in debtors	237,255	(62,592)
Increase in creditors falling due within one year	171,782	232,654
Increase in provision for liability	75,000	-
Capital grant released	<u>(10,052)</u>	<u>(9,213)</u>
<b>Net cash inflow from operating activities</b>	<u>339,521</u>	<u>353,248</u>
<b>Net cash inflow from operating activities</b>	339,521	353,248
<b>Capital expenditure and financial investment</b>		
Net capital expenditure	(214,978)	(84,870)
Closed group funds movement in period	<u>(76,914)</u>	<u>(81,199)</u>
<b>Increase in cash in the period</b>	<u>47,629</u>	<u>187,179</u>
<b>RECONCILIATION OF NET CASH FLOW TO MOVEMENT IN NET DEBT</b>		
<b>Increase in cash in the period</b>	47,629	187,179
Net funds at 1 September	<u>1,499,871</u>	<u>1,312,692</u>
<b>Net funds at period end</b>	<u>1,547,500</u>	<u>1,499,871</u>

On behalf of the board

  
Annette Byrne

Sean Farrell



## NOTES TO THE FINANCIAL STATEMENTS

## 1 Accounting policies

**Basis of preparation**

The financial statements have been prepared under the historic cost convention, in accordance with accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2013 with the exception of Government capital grants, which are dealt with in accordance with SSAP 4 (Accounting for Government Grants).

**Accounting convention**

The financial statements have been prepared in accordance with the accounting standards generally accepted in Ireland and Irish statute comprising the Companies Acts, 1963 to 2013. Accounting Standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those published by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

**Going concern**

The financial statements have been prepared on a going concern basis.

**Incoming resources**

Membership income is payable annually by the registration due date. Membership fees are recognised in the period in which they are received on the basis of census returns from individual scouting groups. Members who join scouting 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. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured reliably.

Provincial events and training income, and donations are accounted for on a cash receipts basis.

National campsite income, national events income and other income sources is recognised where there is entitlement, certainty of receipt and the amount can be measured reliably.

**Volunteers and donated services and facilities**

The value of services provided by volunteers is not incorporated into these financial statements.

**Resources expended**

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised as goods or services are supplied.

**Irrecoverable VAT**

All resources expended are classified under activity headings that aggregate all costs related to the category. As VAT is irrecoverable, it is charged against the category of resources expended for which it was incurred.

**Stocks**

Stocks are valued at the lower of cost and estimated net realisable value at the balance sheet date. Cost, using the first-in-first-out basis consists of original cost of goods without any addition of overheads.

**Tangible fixed assets**

Individual tangible fixed assets are capitalised at cost and are stated in the balance sheet at cost less accumulated depreciation. A full year's depreciation is charged in the year of acquisition.

Category	Depreciation rates
Land and buildings	2%/4%/10%
Fixture and fittings	33%
Computer equipment	33%
Motor vehicles	33%
Motor boats	33%

## NOTES TO THE FINANCIAL STATEMENTS - continued

### 1 Accounting policies - continued

#### **Closed and Inactive Scout Groups**

When a Scout Group becomes inactive or ceases the custody of assets are transferred to Scouting Ireland and held as Closed Group Funds. If assets are sold, the proceeds of those assets 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 Group that may reopen. Where a Scout Group remains closed for 6 years the funds may be used by the company to support directly the development of scouting. This period may be extended for a further 3 years at the discretion of the National Management Committee.

#### **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 recruitment.

The company also has in place a defined contribution pension scheme for certain employees who were former employees of either Scouting Ireland SAI or Scouting Ireland CSI. Contributions by the company are charged to the income and expenditure account as incurred.

The employer collects the employee contributions and remits the total (Employee + Employer) contribution to the scheme provider within the specified period, on behalf of the employee. The scheme providers are New Ireland and Irish Life.

### 2 Legal status of the company

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

### 3 Investment income

The company does not generate investment income.

### 4 Allocation of programme costs

The company allocates its costs between the charitable activities undertaken on a basis consistent with the use of resources.

## NOTES TO THE FINANCIAL STATEMENTS - continued

## 5 Staff numbers and costs

The average number of persons employed by Scouting Ireland in the financial period was 31 (2012: 29). The directors of Scouting Ireland received no remuneration for their services. Direct incurred expenses are reimbursed.

	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
The staff costs are comprised of:		
Wages and salaries	1,134,498	927,061
Social welfare costs	120,313	99,659
Pension costs	<u>27,921</u>	<u>18,785</u>
	1,282,732	1,045,505
Professional staff and travel	162,055	128,794
Staff training	<u>16,380</u>	<u>14,542</u>
	<u>1,461,167</u>	<u>1,188,842</u>

## 6 Taxation

The company has been granted charitable tax exemption by the Revenue Commissioners.

## 7 Government grant in aid

	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Grant from Department of Children and Youth Affairs:		
- Youth Services Grant	877,306	862,441
- Release of accrual	<u>15,566</u>	<u>-</u>
	<u>892,872</u>	<u>862,441</u>

The grant in aid provided by the Department of Children and Youth Affairs was €845,974 for the calendar year 2013 (2012: €939,971). The grant in aid is paid in quarterly instalments during the course of the year.

## NOTES TO THE FINANCIAL STATEMENTS - continued

## 8 Membership income

	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Membership fees have been arrived at after the deduction of the following		
Membership fees	1,640,787	1,478,022
<i>Less:</i>		
Group growth rebate	(10,100)	(12,643)
Early payment rebate	(36,468)	(32,647)
2 <sup>nd</sup> year Group rebate	(34,331)	(17,315)
New Group/Section grant	(1,480)	(3,752)
	<u>1,558,408</u>	<u>1,411,665</u>

## 9 Department of Social Protection Community Employment Schemes

This represents the net income from the D.S.P. community employment schemes operated at Larch Hill Campsite and Mount Melleray Campsite.

	Larch Hill	Mount Melleray	Year ended 31 August 2013 Total €	11 month period ended 31 August 2012 Total €
	€	€	€	€
<b>Income</b>				
Grant income	225,067	229,437	454,503	471,901
Other income	<u>1,479</u>	<u>1,600</u>	<u>3,079</u>	<u>4,233</u>
Total Income	226,545	231,037	457,582	476,134
<b>Expenditure</b>				
Wages and salaries	214,738	221,007	435,745	454,823
Materials and training	3,993	8,554	12,547	19,246
Travel	1,267	477	1,744	1,958
Insurance	750	2,500	3,250	(512)
Audit	923	617	1,540	928
Bank charges	1,714	1,489	3,203	679
General expenses	<u>829</u>	<u>24</u>	<u>853</u>	<u>196</u>
Total expenditure	<u>224,213</u>	<u>234,668</u>	<u>458,881</u>	<u>477,318</u>
(Deficit)/surplus	<u>2,332</u>	<u>(3,632)</u>	<u>(1,299)</u>	<u>(1,184)</u>

## NOTES TO THE FINANCIAL STATEMENTS - continued

10 Other income	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Income from outsourced activity	30,000	-
Training grant returned	26,048	-
Other income	801	9,530
	<u>56,849</u>	<u>9,530</u>
11 Donations	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Outdoor Adventure Store (Liffey Street) Limited	5,000	150,000
Scouting Ireland Campsites and Facilities	96,620	-
	<u>101,620</u>	<u>150,000</u>
12 Interest payable/receivable and similar charges and gains	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Bank interest received and foreign exchange gains	6,746	31,018
Bank interest, charges and foreign exchange losses	(30,840)	(2,821)
13 Administration	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Insurance	143,275	142,131
Postage and telephone	34,265	34,795
Legal and professional fees	219,485	152,939
Stationery	9,747	6,581
Computer equipment	29,329	31,142
Meeting costs	40,535	23,849
Light, cleaning and maintenance	39,075	32,339
Photocopier and equipment costs	1,932	3,319
Depreciation	79,155	94,149
Sundries	44,038	54,015
Amortisation of grant	(10,052)	(9,213)
Research projects	6,662	-
	<u>637,446</u>	<u>566,046</u>

## NOTES TO THE FINANCIAL STATEMENTS - continued

14 Adult resources	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
SQS, Child Protection and Adult Leader Training	68,443	18,098
National Spiritual Advisor - meetings	1,545	-
Awards and presentation	13	250
Chief scout initiatives	<u>17,788</u>	<u>3,754</u>
	<u>87,789</u>	<u>22,102</u>
15 Auditors remuneration	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Audit of individual company accounts	36,734	25,177
Other assurance services	-	-
Tax advisory services	-	-
Other non-audit services	<u>3,930</u>	<u>3,803</u>
	<u>40,664</u>	<u>28,980</u>
16 Grants paid out	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Grants paid to Scouting Ireland Campsites and Facilities Limited	49,628	170,000
Grants paid to National Campsites	4,000	-
Once-off grants paid to groups	<u>2,250</u>	<u>-</u>
	<u>55,878</u>	<u>170,000</u>

## NOTES TO THE FINANCIAL STATEMENTS - continued

17 Tangible assets	Motor boats	Motor vehicles	Land and buildings	Assets at Lough Dan	Fixtures and fittings	Computer equipment	Leases fixtures and equipment	Total
	€	€	€	€	€	€	€	€
<b>Cost</b>								
Opening balance at 1 September 2012	17,169	23,968	3,131,291	82,433	480,552	160,386	8,571	3,904,370
Additions	990	-	25,100	-	182,735	9,025	-	217,850
Disposals	-	-	-	-	(18,000)	(1,129)	-	(19,129)
At 31 August 2013	<u>18,159</u>	<u>23,968</u>	<u>3,156,391</u>	<u>82,433</u>	<u>645,287</u>	<u>168,282</u>	<u>8,571</u>	<u>4,103,091</u>
<b>Depreciation</b>								
Opening balance at 1 September 2012	10,060	21,340	854,946	82,433	408,736	140,922	8,571	1,527,008
Charge for the year	4,024	1,520	127,886	-	106,944	17,709	-	258,083
Eliminated on disposal	-	-	-	-	(10,395)	(971)	-	(11,366)
At 31 August 2013	<u>14,084</u>	<u>22,860</u>	<u>982,832</u>	<u>82,433</u>	<u>505,285</u>	<u>157,660</u>	<u>8,571</u>	<u>1,773,725</u>
<b>Net book value</b>								
At 31 August 2013	<u>4,075</u>	<u>1,108</u>	<u>2,173,559</u>	<u>-</u>	<u>140,002</u>	<u>10,622</u>	<u>-</u>	<u>2,329,366</u>
At 31 August 2012	<u>7,109</u>	<u>2,629</u>	<u>2,276,345</u>	<u>-</u>	<u>71,815</u>	<u>19,464</u>	<u>-</u>	<u>2,377,362</u>

## NOTES TO THE FINANCIAL STATEMENTS - continued

18 Stocks	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Stock of miscellaneous materials and stationary	<u>14,227</u>	<u>21,667</u>

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

19 Debtors	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Sundry debtors and prepayments	166,924	195,426
Amounts owed by Scouting Ireland related companies:		
The Outdoor Adventure Store (Liffey Street) Limited	90	7,683
Scouting Ireland Campsite and Facilities Limited	20,395	199,532
PAYE/PRSI	<u>-</u>	<u>22,023</u>
All debtors fall due within one year	<u>187,409</u>	<u>424,664</u>

20 Creditors - (amounts falling due within one year)	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Sundry creditors and accruals	796,784	620,531
Deferred income (restricted funds)	190,993	209,742
Deferred income Capital Grants (note 24)	10,052	10,051
PAYE/PRSI/USL/Property Tax	16,745	-
DSP CE Scheme Mount Melleray accruals	39,771	44,888
DSP CE Scheme Larch Hill accruals	35,936	39,364
Amounts owed to Scouting Ireland related companies:		
The Outdoor Adventure Store (Liffey Street) Limited	397	3,868
Scouting Ireland Campsites and Facilities Limited	<u>9,550</u>	<u>-</u>
	<u>1,100,228</u>	<u>928,444</u>

NOTES TO THE FINANCIAL STATEMENTS - continued

21 Creditors - (amounts falling due after more than one year)

	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Closed group reserve (note 26)	496,936	573,850
Deferred income Capital Grants (note 24)	177,822	187,874
The Scout Foundation	<u>511,026</u>	<u>511,026</u>
	<u>1,185,784</u>	<u>1,272,750</u>

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.

22 Provisions for liabilities

	€
Opening provision	-
Charge to Income and Expenditure Account	<u>75,000</u>
Closing provision	<u>75,000</u>

A provision relates to cases notified as set out in note 23.

23 Contingent liabilities and charges

The National Secretary has received notification of five potential claims for compensation against the Company. The directors will rigorously defend these cases and have engaged appropriate legal and other professional advisors.

The directors, with appropriate advice, have estimated that the total costs in respect of the eventuality of these claims succeeding to be in the order of €75,000. A provision has been made in the financial statements for this amount. An amount of €404,567 (2012: €305,222) incurred in respect of these cases is included in accruals.

Because of the uncertainty associated with these claims, and the costs arising from related litigation there can be no guarantee that the assumptions used to estimate the provision will result in an accurate prediction of future costs or the ultimate outcome of the cases.

The Scout Association of Ireland Trust Corporation Limited, The Scout Foundation and the Scouting Trust Property Limited act as Trustees for a number of properties on behalf of Scouting Ireland. A number of loans and grants have been received which have given rise to third party charges against these properties. The directors are unaware of any potential calls on these charges, however in certain circumstances potential liabilities for Scouting Ireland may arise should the terms of the charges not be appropriately discharged.

## NOTES TO THE FINANCIAL STATEMENTS - continued

24 Deferred income		Year ended 31 August 2013 Total €	11 month period ended 31 August 2012 Total €	
<b>Capital grant</b>				
Opening balance		197,924	207,137	
Amortised during the period		<u>(10,052)</u>	<u>(9,213)</u>	
Closing balance		<u>187,872</u>	<u>197,924</u>	
25 Analysis of funds	Opening balance 1 September 2012 €	Incoming resources €	Resources expended €	Closing balance 31 August 2013 €
(a) Analysis of unrestricted fund movements	<u>2,123,289</u>	<u>2,588,828</u>	<u>(2,992,409)</u>	<u>1,719,708</u>
(b) Analysis of restricted fund movements	<u>(919)</u>	<u>1,350,454</u>	<u>(1,351,753)</u>	<u>(2,218)</u>
26 Closed group reserve	Opening balance 1 September 2012 €	Transfers (net) €	Closing balance 30 September 2013 €	
Closed group reserve	<u>573,850</u>	<u>(76,914)</u>	<u>496,936</u>	
27 Analysis of net funds		Year ended 31 August 2013 €	11 month period ended 31 August 2012 €	
At beginning of period		1,499,871	1,312,692	
Net cash movement		<u>47,629</u>	<u>187,179</u>	
At end of period		<u>1,547,500</u>	<u>1,499,871</u>	

## NOTES TO THE FINANCIAL STATEMENTS - continued

## 28 Related party transaction

	Year ended 31 August 2013 €	11 month period ended 31 August 2012 €
Due from related parties:		
Outdoor Adventure Store (Liffey Street) Limited	90	7,683
Scouting Ireland Campsite and Facilities Limited	<u>20,395</u>	<u>199,532</u>
Due to related parties:		
Scout Foundation	511,026	511,026
Outdoor Adventure Store (Liffey Street) Limited	397	3,868
Scouting Ireland Campsites and Facilities Limited	<u>9,550</u>	<u>-</u>

Membership fees of €1,558,408, National Campsite income, National training and events income, Provincial events income and World Scout Jamboree income was received from Scout Groups and individual members during the period.

A donation of €5,000 was received from the Outdoor Adventure Store (Liffey Street) Limited during the period and is included in revenue.

A donation of €43,128 was paid to Scouting Ireland Campsites and Facilities Limited. This is not repayable.

A donation of €96,620 was received from Scouting Ireland Campsites and Facilities Limited during the period and is included in revenue.

## 29 Related companies

The related companies of Scouting Ireland are:	Activity/fundraising
Scouting Ireland Campsite and Facilities Limited	For Castle Saunderson National Campsite
Scouting Trust Property Limited	Property Holding Company
Scout Association of Ireland Trust Corporation Limited	Property Holding Company
Scout Foundation	Property Holding Company
Outdoor Adventure Store (Liffey Street) Ltd.	Trading
Scout Foundation (N.I.)	Activities of Northern Scout Province

## 30 Comparative figures

Certain prior year balances have been reclassified for comparative purposes.

## 31 Approval of financial statements

The financial statements were approved on 26 January 2014.