

Scouting Ireland Services
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

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(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 2017

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

Scouting Ireland Services

*REPORT AND ACCOUNTS
FINANCIAL YEAR ENDED 31 AUGUST 2017*

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Scouting Ireland Services

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, Molyneux House, Bride Street, Dublin 8.

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.

Directors:

Nominated chair:
Christopher McCann

Elected Directors:

Jimmy Cunningham	(resigned 26/09/16)
James O'Toole	(resigned 20/04/17)
Claire McAroe	
Oliver Kehoe	(appointed 26/09/16 & resigned 20/04/17)
Christopher McCann	
Therese Bermingham	
Annette Byrne	
Kieran McCann	
Mark Blake	
David Shaloo	
Joseph Doherty	
Greg Andersen	
Gary Gaughan	
Christopher McSweeney	(resigned 20/04/17)
Kieran Cody	
Mary Fricker	
Kevin Murphy	
Pat O Suilleabhain	
David Walsh	
Paudy O'Brien	
David Byrne	
Charles McGuinness	(appointed 20/04/17)
Derek Long	(appointed 20/04/17)
Stephen Halpin	(appointed 20/04/17)

Company Secretary: Charles McGuinness

Scouting Ireland Services

OFFICERS AND PROFESSIONAL ADVISORS continued

Key management personnel:

Management Team:

Chief Executive Officer	John Lawlor
Financial Controller	Fionán Lawlor
Manager (Operations)	Noel O'Connor
Manager Support Staff	Joe Marken
Campsites Support Officer	Damien O'Sullivan
Programme Manager	Colm Kavanagh

Scouting Ireland Services

DIRECTORS REPORT FINANCIAL YEAR ENDED 31 AUGUST 2017

The Directors are pleased to present their annual Directors' report together with the financial statements of the charity for the financial year ending 31 August 2017 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 purposes and activities

Our Mission

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.

Our Vision

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, provincial events and training, campsites, donations and National and International events.

Our volunteers

During the year over 12,000 adults volunteered their time and energy to developing Scouting at group, county, provincial and national levels. Their roles are varied and diverse ensuring both the delivery of Scouting as well as the necessary administration to make it all happen. Without such dedicated volunteers Scouting Ireland would not be able to offer such an inspiring programme that makes it the largest non-formal educational youth movement in Ireland.

Scouting Ireland Services

DIRECTORS REPORT continued **FINANCIAL YEAR ENDED 31 AUGUST 2017**

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 of Scouting Ireland.

Scouting Ireland Services has continued with two major investments in their National Scout Centres in Larch Hill and Killaloe. These will provide a significant improvement in the facilities on both sites and will be of major benefit to its members for years to come.

Scouting Ireland Services has developed a new training scheme for all adult members. This training will meet the needs of young people and adults by providing new skills and improving on their existing skills which will facilitate the delivery of the Scout programme.

Scouting Ireland Services has established a new research unit which is currently measuring our impact on society by using accepted research methodologies.

Scouting Ireland Services developed a programme termed the Quality Scouting Experience or QSE. This programme facilitates Scout Groups to implement a development plan focused on their own needs. This programme will assist Scout Counties, Scout Provinces and Scouting at a National level to support our Scout Groups.

Scouting Ireland Services has appointed a subcommittee termed the Governance Review Group. This committee is working towards ensuring that Scouting Ireland is compliant with the Governance code for the community and voluntary sector and that its structures are both fit for purpose and comply with the relevant Company and Charity legislation.

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)

Financial highlights:

- Surplus of €0.326m in 2016/17.
- Spending on charitable activities decreased by 14% to €4.256m.

Financial Results

Income

Total income for the year amounted to €4.66m compared with €5.011m in 2016, a decrease of 7%. However, we note that 2016 included €0.203m that was received for Jamoige. Income from charitable activities amounting to €2.492m includes our grant from the Department of Children and Youth Affairs of €0.916m (2016 €0.897m)

Income from other trading activities includes membership and fundraising income. Membership fees increased to €1.973m, an increase of €0.64m. National Scout Centers income amounted to €0.633m (2016 €0.522m).

Scouting Ireland Services

DIRECTORS REPORT continued **FINANCIAL YEAR ENDED 31 AUGUST 2017**

Expenditure

Total expenditure during the year amounted to €4.334m (2016: €5.045m). The expenditure on charitable activities decreased by €0.706m to €4.256m.

Expenditure on charitable activities includes expenditure relating to youth programme and activities, development of Scouting, adult support and training and support and services to the members (e.g. safeguarding and insurance) and National Scout Centres.

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

Reserves

Restricted and unrestricted reserves at the end of the year increased by €0.227m to €1.891m. Of this €0.099m relates to an adjustment for Scout Provinces based in the Republic of Ireland which are now included in the financial statements of Scouting Ireland (Association) and this is explained in more detail in Note 29.

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 significant capital investments during the year of €0.685m.

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.

Scouting Ireland Services

DIRECTORS REPORT continued FINANCIAL YEAR ENDED 31 AUGUST 2017

Reserves policy and going concern

Reserves are needed for unforeseen circumstances. The Directors aim to hold a reserve of 3 to 6 months operating costs plus cover for additional potential costs.

On the 31 August 2017 the unrestricted reserve was €1.891m (2016 €1.623m) and the Directors are satisfied that this is adequate.

Our balance sheet remains strong with net current assets of €0.372m. The Directors have reviewed the circumstances of Scouting Ireland Services and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The Directors are of the view that Scouting Ireland Services is a going concern.

The cash-flow outflows from investing activities of € 0.685m from the charity in 2016/17 reflect the investment in infrastructure in Larch Hill and the National Water Activities Scout Centres, Killaloe and in the investment in Computers and Fixtures and Fittings.

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.

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 charity being wound up.

Appointment of Directors

As set out in the constitution the board is nominated by Scouting Ireland Services National Council / AGM. All Directors must be able to hold the position in line 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 20 members, administers the charity. The board normally meets ten times per year and there are both standing committees 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, employment, health and safety, PR and Marketing.

Related parties and other related entities

No Directors receive remuneration or other benefits from their work with the charity. Any conflicts of interest must be disclosed. Due to commonality of Directors Scouting Ireland Services has related parties, and these are noted in note 26 to the financial statements.

Scouting Ireland Services

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2017

Risk management

The Directors are continually working toward developing a comprehensive risk management strategy which comprises of:

- an annual review of the principal risks and uncertainties that the charity faces; and
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Directors have appointed an audit and risk management subcommittee of the Board, who provide reports to them. This Board continues to identify both financial risks and non-financial risks. These risks are managed through having robust policies and procedures in place, and regular awareness training for staff working in these operational areas. Management accounts are prepared monthly and presented to the Board with key highlights and challenges noted.

Principal Risk and Uncertainties

The main risks to Scouting Ireland Services are:

- the decrease in Youth Services Grant provided by the Department of Children and Youth Affairs;
- the decrease or withdrawal of funding from the Department of Social Protection for Community Employment Schemes;
- volatility in membership numbers with a consequent impact on membership income;
- Success of Scouting Ireland Services governance projects;
- The legal and regulatory environment in which Scouting Ireland Services operates in

Research and Development

The aim of the research unit is to contribute to the achievement of Scouting Ireland Services mission, vision and strategic goals and this is achieved through the analysis of data so as to provide high quality methodologically robust research and evaluation.

Furthermore, its purpose is to conduct and oversee research and evaluation within and outside of Scouting Ireland Services, working in collaboration with others to advance the research agenda.

Future Developments

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

Important Events Since the Year End

There have been no significant events affecting the company since the year end.

Accounting Records

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

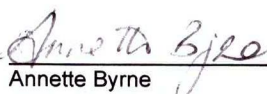
Statement of relevant audit information


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

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

Auditors

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


Annette Byrne
Director


Charles McGuinness
Director

Approved by the Directors on 13/1/18

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2017

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 Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

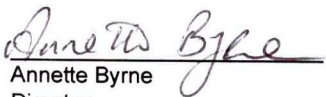
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date and of the surplus or deficit of the company for that financial year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

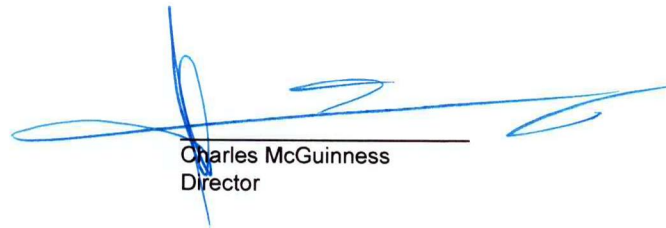
In preparing these financial statements, the Directors are required to:

- 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


Annette Byrne
Director


Charles McGuinness
Director

Approved by the Directors on 13/1/18

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCOUTING IRELAND SERVICES
FINANCIAL YEAR ENDED 31 AUGUST 2017**

Opinion

We have audited the financial statements of Scouting Ireland Services, which comprise the Financial Statements for the financial year ended 31 August 2017, 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 and promulgated by the Institute of Chartered Accountants in Ireland 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 2017 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 2017

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 directors 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 2017

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
Molyneux House
Bride Street
Dublin 8

12/01/2018

Scouting Ireland Services

**STATEMENT OF FINANCIAL ACTIVITIES
FOR FINANCIAL YEAR ENDED 31 AUGUST 2017**

	<i>Note</i>	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds 2017 €'000	Total Funds 2016 €'000
Income :					
Donations	4	53	-	53	50
Income from Charitable Activities	5	986	1,506	2,492	2,965
Income from Other Trading Activities	6	2,039	-	2,039	1,972
Other	7	76	-	76	24
Total Income		3,154	1,506	4,660	5,011
Expenditure:					
Costs of raising funds	8	64	-	64	69
Expenditure on Charitable Activities	9	2,699	1,557	4,256	4,962
Other		14	-	14	14
Total Expenditure		2,777	1,557	4,334	5,045
Net Income / (Expenditure)		377	(51)	326	(34)
Net movement in funds for the year		377	(51)	326	(34)
Reconciliation of funds		377	(51)	326	(34)
Total funds brought forward	29	1,623	41	1,664	1,698
Prior year adjustment to reserves		(99)		(99)	
Transfer between funds from last year		(10)	10	-	-
Total funds carried forward	29	1,891	-	1,891	1,664

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

Scouting Ireland Services

STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2017

	Notes:	<u>31.08.2017</u> €'000	<u>Restated</u> <u>31.08.2016</u> €'000
Fixed Assets			
Tangible assets	14	2,707	2,290
Financial assets	15	-	-
		<u>2,707</u>	<u>2,290</u>
Current Assets			
Stocks	16	13	17
Debtors: amounts falling due after more than one year	17	29	21
Debtors: amounts falling due within one year	17	321	291
Deposit on fixed assets		-	-
Cash at bank and in hand	18	2,046	1,779
		<u>2,409</u>	<u>2,108</u>
Total Current Assets			
Liabilities			
Creditors falling due within one year	19	(2,037)	(1,695)
		<u>372</u>	<u>413</u>
Net Current Assets			
Total assets less current liabilities			
		3,079	2,703
Creditors falling due after more than one year	20	(1,053)	(314)
Provision for liabilities	23	(135)	(725)
Net assets		<u>1,891</u>	<u>1,664</u>
The Funds of the Charity :			
Unrestricted Income Funds	29	1,891	1,623
Restricted Income Funds		-	41
Total charity funds		<u>1,891</u>	<u>1,664</u>

The notes at pages 15 to 32 form part of these accounts.


Annette Byrne
Director


Charles McGuinness
Director

On behalf of the Board of Directors on 13/1/18

Scouting Ireland Services

CASHFLOW STATEMENT FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

	Notes	2017 Total €'000	2016 Total €'000
Cash flows from operating activities			
Surplus / (Deficit) for the financial year		326	(34)
Adjustments for:			
Depreciation of tangible fixed assets		268	228
Loss on disposal of fixed assets		-	4
Decrease in deposit on fixed assets		-	12
Government grants amortized		(10)	(10)
(Increase) / Decrease in stocks		4	(8)
Interest paid		14	14
Interest received		-	(3)
(Increase) / Decrease in debtors		(38)	49
Increase / (Decrease) in creditors		343	(119)
(Decrease) / Increase in provisions		(590)	350
Net cash generated from operating activities		317	483
Cash flows from investing activities			
Purchase of tangible fixed assets		(685)	(525)
Interest received		-	3
Net cash used in investing activities		(685)	(522)
Cash flows from financing activities			
Closed Group fund movement in year		(17)	(207)
Interest paid		(14)	(14)
Net cash used financing activities		(31)	(221)
Net (Decrease) in cash and cash equivalents		(399)	(260)
Cash and cash equivalents at the beginning of the reporting period	18	1,720	1,980
Prior year adjustment to reserves	28	(99)	-
Cash and cash equivalents at the end of the reporting period	18	1,222	1,720
Cash at bank and in hand	18	1,222	1,720

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

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 promulgated by the Institute of Chartered Accountants in Ireland and 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.

B) Preparation of the accounts on a going concern basis

The funds of the charity at the financial year end amounted to €1.891 million. On this basis the charity is a going concern.

C) 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).

D) Donated services and facilities

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

E) 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.

F) 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.

Scouting Ireland Services

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2017**

G) 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. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

H) Cost of Raising Funds

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

I) Charitable Activities

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

J) 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.

K) 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.

L) 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.

M) 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.

N) Debtors

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

O) Cash at bank and in hand

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

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

P) 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.

Q) 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.

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

S) 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.

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

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 generate investment income other than deposit interest.

4 Income from Donations

The income from donations was €0.053m (2016: €0.05m) all of which was unrestricted funds. Of this, a donation of €0.05m was received from the Outdoor Adventure Store (Liffey Street) Limited, to whom we are very grateful.

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.

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

5 Income from Charitable Activities	Notes	Unrestricted 2017 €'000	Restricted 2017 €'000	Financial Year Ended 31.08.2017 Total €'000	Financial Year Ended 31.08.2016 Total €'000
Department of Children and Youth Affairs					
Grant funding (Restricted)	5.1A	-	916	916	897
Operation Lelievlet (Restricted)	5.1B	-	100	100	182
Department of Transport, Tourism and Sport					
Grant funding (Restricted)	5.1C		25	25	-
Department of Social Protection					
CE Scheme Grants (Restricted)	5.2	-	465	465	522
National Scout Centres Income		633	-	633	522
Provincial Events and Training Income		-	-	-	337
National Events Income		296	-	296	226
National Gala Ball Income		-	-	-	10
World Scout Jamboree 2015		-	-	-	1
Roverway		-	-	-	65
Jamoige 2016		-	-	-	203
Erasmus Time to Welcome		4	-	4	-
World Scout Moot 2017		53	-	53	-
		986	1,506	2,492	2,965

5.1 Government Grant Aid Funding

Grant from Department of Children & Youth Affairs

		Financial Year Ended 31.08.2016 €'000	Financial Year Ended 31.08.2016 €'000
Youth Service Grant Scheme	5.1A	866	897
Youth Capital Funding Scheme 16/17	5.1A	50	-
		916	897
Youth Employment Project - Operation Lelievlet	5.1B	100	182

Grant from Department of Transport , Tourism and Sport

Sports Capital Programme	5.1C	25	-
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In the calendar year ended 31 December 2017, the grant funding provided by the Department of Children and Youth Affairs for the Youth Services grant scheme is €0.876m (2016: €0.835m). 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 SORP 2015 (FRS 102) the total grants received during the financial year are recognised in that year.

In the calendar year ended 31 December 2017, the grant aid funding provided by the Department of Children and Youth Affairs for the Youth Capital funding scheme is €0.05m (2016: €NIL). The grant funding was received on a once off basis during the year. The purpose of the grant is to help towards capital works at the National Scout Centres in Larch Hill and Killaloe.

In the calendar year ended 31 December 2017 the grant funding provided by the Department of Children and Youth Affairs for the Youth Employment Project - Operation Lelievlet is €NIL (2016:€0.200m). The purpose of the grant is to help unemployed young people who are not in education or training (marginalised youth and disadvantaged people).

In the calendar year ended 31 December 2017 the grant funding provided by the Department of Transport, Tourism and Sport for the Sports Capital Programme - The Sports Capital project is €0.025m (2016:€NIL). The purpose of the grant is to supply sports equipment to the National Scout centres.

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

5.2 Department of social protection community employment schemes

This represents the net income from the Department of 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 31.08.2017 Total €'000	Financial Year Ended 31.08.2016 Total €'000
Grant Income	232	231	463	522
Other Income	-	2	2	-
	<u>232</u>	<u>233</u>	<u>465</u>	<u>522</u>

6 Income from Other Trading Income

	Notes	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Membership Income	6.1	1,973	1,909
Fundraising income		66	63
		<u>2,039</u>	<u>1,972</u>

6.1 Membership Income

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Membership Fees	1,996	1,939
Less : 2nd year rebate	(23)	(30)
	<u>1,973</u>	<u>1,909</u>

7 Income earned from Other Trading Activities

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Service Level Agreements	38	13
Other income	38	-
Bank Interest received	-	3
Acadamoot	-	8
	<u>76</u>	<u>24</u>

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

8 Analysis of expenditure on costs of raising funds

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Fundraising Costs		
12 Days of Christmas	40	53
Grants paid to National Scout Centres from 12 days surplus	24	16
	64	69

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.

		Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2017 Total €'000	Financial Year Ended 31.08.2016 Total €'000
Administration	9.1	415	535	40	990	656
Staff Costs (note 11)		1,059	499	-	1,558	1,490
Provincial Offices		18	-	-	18	22
International and affiliation fees		47	-	-	47	48
National Scout Centres operations and development		717	-	-	717	502
Youth programme		27	-	-	27	38
Adult resources	9.2	44	-	-	44	87
Scout county and provincial expenditure		207	-	-	207	216
Communications and public relations		10	-	-	10	3
Volunteer travel and subsistence		99	-	-	99	82
Audit and accounting fees	9.3	-	-	36	36	24
DSP CE Scheme expenditure	9.4	470	-	-	470	529
Provincial events and training expenditure		-	-	-	-	287
National Events expenditure		272	-	-	272	212
Den development grants	9.5	11	-	-	11	11
National Council Gala Ball expenditure		-	-	-	-	17
Heritage Expenses		3	-	-	3	3
Legal provision	9.6	-	(590)	-	(590)	350
World Scout Jamboree 2015		-	-	-	-	(14)
World Scout Jamboree 2019		11	-	-	11	-
Roverway		1	-	-	1	61
World Scout Moot 2021		51	-	-	51	2
Operation Lelievlet expenditure		148	-	-	148	134
Jamoige		-	-	-	-	202
Safeguarding		21	-	-	21	-
World Scout Conference 2017		4	-	-	4	-
Grants Paid Out		28	-	-	28	-
Jambo-ri 2018		19	-	-	19	-
World Scout Moot 2017		47	-	-	47	-
Time to Welcome		5	-	-	5	-
Messenger of Peace		2	-	-	2	-
		3,736	444	76	4,256	4,962

Expenditure on charitable activities was €4.256m (2016: €4.962m) of which €2.699m was unrestricted (2016: €3.402m) and €1.557m was restricted (2016: €1.560m)

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

9.1 Administration costs	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2017	Financial Year Ended 31.08.2016
				Total €'000	Total €'000
Insurance	273	-	-	273	194
Postage, telephone and broadband	-	53	-	53	50
Legal and professional fees	-	383	-	383	142
Stationery	-	5	-	5	5
Computer expenditure	-	13	-	13	8
Meeting Costs	-	-	40	40	59
Light, cleaning and maintenance contracts	-	73	-	73	62
Photocopier and equipment costs	-	7	-	7	5
Depreciation and Amortisation of grant	106	-	-	106	105
Loss on Disposal of Fixed Assets	-	-	-	-	-
Sundries	37	-	-	37	25
Research Projects	-	-	-	-	1
	415	534	40	990	656

9.2 Adult resources	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2017	Financial Year Ended 31.08.2016
				Total €'000	Total €'000
SQS, Child Protection and Adult Leader Training	36	-	-	36	67
National Spiritual Advisor - meetings	4	-	-	4	-
Chief Scout Initiatives	4	-	-	4	20
	44	-	-	44	87

9.3 Auditors remuneration	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2017	Financial Year Ended 31.08.2016
				Total €'000	Total €'000
Audit of Individual company accounts	-	-	28	28	16
Other Non - Audit services	-	-	8	8	8
	-	-	36	36	24

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

9.4 Department of Social Protection community employment schemes

				Financial Year Ended 31.08.2017	Financial Year Ended 31.08.2016
	Direct €'000	Support €'000	Governance €'000	Total €'000	Total €'000
Larch Hill					
Wages and salaries	219	-	-	219	242
Materials and training	2	-	-	2	3
Insurance	1	-	-	1	4
Travel	7	-	-	7	4
Audit	-	-	-	-	1
Bank Charges	-	-	-	-	-
	229	-	-	229	254
Mount Melleray					
Wages and salaries	231	-	-	231	258
Materials and training	10	-	-	10	15
Insurance	-	-	-	-	-
Travel	-	-	-	-	-
Audit	-	-	-	-	2
Bank Charges	-	-	-	-	-
	241	-	-	241	275
	470	-	-	470	529

9.5 Den development

				Financial Year Ended 31.08.2017	Financial Year Ended 31.08.2016
	Direct €'000	Support €'000	Governance €'000	Total €'000	Total €'000
Den development grant	11	-	-	11	11
	11	-	-	11	11

9.6 Legal Provisions

				Financial Year Ended 31.08.2017	Financial Year Ended 31.08.2016
	Direct €'000	Support €'000	Governance €'000	Total €'000	Total €'000
Opening Provision	-	725	-	725	375
Charge to Statement of Financial Activities	-	(590)	-	(590)	350
Closing Provision	-	135	-	135	725

Subsequent to developments in the case management on a number of claims, the estimates for the ultimate outcome on the outstanding legal provisions were revised down.

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

10 Net Income / (expenditure) for the year

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
<i>This is stated after charging:</i>		
Depreciation	268	228
Bank Interest payable	8	7
Foreign Exchange Movement	7	7
	7	7

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 35 (2016:33). This excludes those employed on the Department of Social Protection community employment schemes.

	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2017 Total €'000	Financial Year Ended 31.08.2016 Total €'000
Staff Costs	838	398	-	1,236	1,183
PRSI Costs	86	40	-	126	117
Pension Costs	9	22	-	31	25
	933	460	-	1,393	1,325
Staff Travel	110	34	-	144	150
Staff Training	16	5	-	21	15
	126	39	-	165	165

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

A total of 2 employees (2016:2) earned remuneration in excess of €60,000 as follows:

	Financial Year Ended 31.08.2017 No.	Financial Year Ended 31.08.2016 No.
€60,000 to €70,000	-	-
€70,001 to €80,000	1	1
€80,001 to €90,000	-	1
€90,001 to €100,000	1	-

Director expenses

During the year 24 (2016: 28) directors were reimbursed for their out of pocket expenses incurred attending meetings and carrying out their duties. They were not paid and did not receive any other benefits.

The management team earned a total of €0.382m (2016: €0.370)

Scouting Ireland Services

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2017**

12 Staff Numbers

The average number of full time equivalent employees during the year was 68 (2016:65). This includes those employed on the Department of Social Protection community employment schemes. The number are broken down as follows:

	Financial Year Ended 31.08.2017	Financial Year Ended 31.08.2016
Direct Staff	No. 27	No. 25
Support Staff	8	7
DSP Supervisors	2	2
DSP Participants	31	31
	<u>68</u>	<u>65</u>

13 Corporation Taxation

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

Scouting Ireland Services

NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

14 Tangible Fixed Assets

Cost	Land & Buildings	Fixture & Fittings	Motor Boats	Motor Vehicles	Computer Equipment	Work In Progress	Total
	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Opening Balance 01/09/2016	3,156	724	24	24	333	391	4,652
Additions	566	69	-	-	50	-	685
Disposals	-	-	-	-	(7)	-	(7)
Reclassifications	391					(391)	-
Closing Balance 31/08/2017	4,114	793	24	24	376	-	5,330
Depreciation							
Opening Balance 01/09/2016	1,365	685	23	24	265	-	2,362
Depreciation Charge	166	43	1	-	59	-	268
Disposals	-	-	-	-	(7)	-	(7)
Closing Balance 31/08/2017	1,530	728	24	24	317	-	2,623
Net book value							
N.B.V. @ 31/08/17	2,583	65	-	-	59	-	2,707
N.B.V. @ 31/08/16	1,791	39	1	-	68	391	2,290

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

In respect of the prior year

Tangible Fixed Assets

Cost	Land & Buildings	Fixture & Fittings	Motor Boats	Motor Vehicles	Computer Equipment	Work In Progress	Total
	€'000	€'000	€'000	€'000	€'000	€'000	€'000
Opening Balance 01/09/2015	3,156	668	24	24	260	-	4,132
Additions	-	60	-	-	74	391	525
Disposals	-	(4)	-	-	(1)	-	(5)
Closing Balance 31/08/2016	3,156	724	24	24	333	391	4,652

Depreciation

Opening Balance 01/09/2015	1,238	648	21	24	204	-	2,135
Depreciation Charge	127	37	2	-	62	-	228
Disposals	-	-	-	-	(1)	-	(1)
Closing Balance 31/08/2016	1,365	685	23	24	265	-	2,362

Net book value

N.B.V. @ 31/08/16	1,791	39	1	-	68	391	2,290
N.B.V. @ 31/08/15	1,918	20	3	-	56	-	1,997

15 Financial Assets

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Opening Balance 01/09/2016	-	-
Additions (Note)	-	-
Closing Balance 31/08/2017	-	-

On 14th November 2016 Scouting Ireland Services acquired 100% of Scouting Ireland NI Limited. 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.

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

16 Stocks

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Stock of miscellaneous materials and stationery	13	17

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

17 Debtors

	Financial Year Ended 31.08.2017 €'000	Restated Financial Year Ended 31.08.2016 €'000
<i>Due after more than one year</i>		
Other debtors	29	21
<i>Due within one year</i>		
Trade Receivables	6	10
Other debtors	17	9
Prepayments	217	192
Amounts owed by related parties	81	80
All debtors fall due within one year	321	291

There is no bad debt provision

18 Cash and cash equivalents

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Cash at bank and in hand	2,046	1,779
Less Bank Overdraft	-	(59)
Less Bank Loan	(824)	-
	1,222	1,720

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

	Financial Year Ended 31.08.2017 €'000	Restated Financial Year Ended 31.08.2016 €'000
19 Creditors : amounts falling due within one year		
Trade payables	166	102
Accruals	961	692
PAYE/PRSI/Local Property Tax	32	35
Bank overdraft	-	59
Bank Loan < 1 Year	58	-
Amounts owed to related parties	511	532
Deferred income (designated funds)	236	202
Deferred income (capital grants)	10	10
DSP CE Scheme Mount Melleray deferred income	30	30
DSP CE Scheme Larch Hill deferred income	33	33
	<u>2,037</u>	<u>1,695</u>

Included within deferred income (designated funds) is an amount of €0.151m in respect of deferred membership fees and €0.085m 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.

20 Creditors : amounts falling due after more than one year

	Notes	Financial Year Ended 31.08.2017 €'000	Restated Financial Year Ended 31.08.2016 €'000
Deferred Income (Capital Grants)	21	138	148
Closed group fund	22	149	166
Bank Loan > 1 Year		766	-
		<u>1,053</u>	<u>314</u>

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

21 Deferred Income (Capital Grants)

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Capital Grant		
Opening Balance	158	168
Amortised during the period	(10)	(10)
Closing Balance	148	158
Split as :		
Creditors due > 1 year	138	148
Creditors due < 1 year	10	10
	148	158

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 01.09.2016 €'000	Net Transfers €'000	Closing Balance 31.08.2017 €'000
Closed group fund	166	(17)	149

23 Provision for Liabilities

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Opening provision	725	375
Charge to Statement of Financial Activities	(590)	350
Closing Provision	135	725

Refer to note 24 for details

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

24 Contingent Liabilities and Charges

At 31 August 2017, there are 7 legal claims currently in progress against the company.

Details of the contingent liabilities have not been included in the financial statements as disclosure of same could be deemed prejudicial to the outcome of these legal cases.

The Board of Directors of the company are of the opinion that the claims can be successfully resolved without any cost in excess of the provisions in Note 23.

25 Capital Commitment

At the financial year end the Company had capital commitments for buildings of €NIL (2016:€0.567m)

26 Related parties and other entities

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

Membership fees of €1.973m, 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 €0.05m (2016: €0.005m) was received from the Outdoor Adventure Store (Liffey Street) Limited during the year and is included in income as a donation.

The Intercompany balances are as follows:

	Financial Year Ended 31.08.2017 €'000	Financial Year Ended 31.08.2016 €'000
Due from related parties :		
Scouting Ireland Campsite and Facilities CLG	81	80
Due to related parties :		
The Scout Foundation	511	511
Outdoor Adventure Store (Liffey Street) Limited	-	8
Scouting Ireland Campsites and Facilities CLG	-	13

Due to commonality of directors the related parties and other entities of Scouting Ireland Services CLG are:

Scouting Ireland Campsites and Facilities CLG	Activity/ Fundraising
Scouting Trust Property CLG	National Campsite
Scout Association of Ireland Trust Corporation CLG	Property Holding Company
The Scout Foundation	Property Holding Company
Outdoor Adventure Store (Liffey Street) Limited	Property Holding Company
The Scout Foundation (NI)	Trading
Irish Scouting Fellowship CLG	Activities in Northern Ireland
	Fundraising

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2017

27 Pension

The company operates a defined contribution pension scheme for staff who were employees of predecessor associations. 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 2017 were €31,109 (2016: €25,060). The company had an accrual in respect of this scheme amounting to €4,238 (2016: €3,712)

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 Prior Year Adjustment to Opening Reserves

Following from a review of the legal and governance structures pertaining to Scouting Ireland, the National Management Committee of Scouting Ireland Association) have resolved that there are two separate entities, Scouting Ireland Services CLG and Scouting Ireland (Association).

Due to the fact that Scout Provinces and Scout Counties support Scouting at a local level, the National Management Committee resolved that they should not register as individual charities and should therefore be included in the financial statements of Scouting Ireland (Association).

At the start of the financial year all the activities of the Scout Provinces within the Republic of Ireland were transferred to Scouting Ireland (Association), which has resulted in an adjustment to the opening reserves.

The activities of the Northern Scout Province are recorded in the financial statements of The Scout Foundation (NI).

Scouting Ireland's National Management Committee have further resolved that as and from 01st September, 2019 Scouting Ireland will operate as a unitary structure.

29 Analysis of Funds

	Opening	Prior year Adjustment to	Incoming	Resources	Transfers	Closing
	Balance	Reserves	Resources	Expended		Balance
	€'000	€'000	€'000	€'000	€'000	€'000
Analysis of unrestricted reserve	1,623	(99)	3,154	2,777	(10)	1,891
Analysis of restricted reserve	41		1,506	1,557	10	-
	<u>1,664</u>	<u>(99)</u>	<u>4,660</u>	<u>4,334</u>	<u>-</u>	<u>1,891</u>

30 Comparative figures

Certain prior year amounts have been reclassified for comparative purposes.

31 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on 13/1/18