

**SCOUTING IRELAND**

**A Company limited by guarantee and not having a share capital**

**DIRECTORS' REPORT & FINANCIAL STATEMENTS  
YEAR ENDED 31 AUGUST 2014**

**SCOUTING IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital**  
**and exempt from using the word “Limited”)**

**REPORT AND ACCOUNTS**  
**YEAR ENDED 31 AUGUST 2014**

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**SCOUTING IRELAND**  
(A Company Limited by Guarantee not having a Share Capital and exempt from using the word "Limited")

**OFFICERS AND PROFESSIONAL ADVISERS**

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**COMPANY INFORMATION**

<b>The board of directors</b>	Morgan O'Sullivan Jimmy Cunningham James O'Toole John Reid Michael J Shinnick Claire McAroe Wendy Morrow (retired 29 March 2014) Oliver Kehoe Sean Farrell Christopher McCann Glenn Webster John Watmore Cathal Healy Aidan Smith (retired 26 May 2014) Brian Webster Ian Davy Therese Bermingham (appointed 6 October 2013) Fr David Kenneally (retired 11 November 2013) Annette Byrne Thomas Clarke Kieran McCann (appointed 29 March 2014) Mark Blake (appointed 14 June 2014)
<b>Company Secretary</b>	Sean Farrell
<b>Registered Office</b>	Larch Hill Tibradden Dublin 16
<b>Auditor</b>	Grant Thornton Chartered Accountants & Registered Auditor 24 - 26 City Quay Dublin 2
<b>Solicitors</b>	Chris Van Der Lee 1 Clare Street Dublin 2  Sheehan & Company 1 Clare Street Dublin 2  McConnell Kelly & Co 217-219 Upper Newtownards Road Belfast
<b>Bankers</b>	Ulster Bank Central Dublin Business Centre 33 College Green Dublin 2
<b>Company Number</b>	397094
<b>Charity Registration Number</b>	CHY3507

**SCOUTING IRELAND**  
**(A Company Limited by Guarantee not having a Share Capital**  
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**DIRECTORS' REPORT**  
**YEAR ENDED 31 AUGUST 2014**

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The directors present their report and the financial statements of the company for the year ended 31 August 2014.

**PRINCIPAL ACTIVITIES AND BUSINESS REVIEW**

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 (NI). The activities of individual Scout Counties and Scout Groups are not reflected in these financial statements.

**RESULTS**

The Income and Expenditure Account and Balance Sheet for the year ended 31 August 2014 are set out on pages 7 to 9. The deficit for the period was €55,242 compared to a deficit of €404,879 in the previous year. There was a net cash increase of €194,764 (2013: €47,629). An amount of €418,219 (2013: €496,936) is held as restricted cash in respect of Closed and Inactive Scout Groups.

**RESEARCH AND DEVELOPMENT**

Due to the nature of the company, it did not engage in any research or development during the year ended 31 August 2014.

**FUTURE DEVELOPMENTS**

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 €55,242 (2013: (€404,879)) which has been transferred to reserves.

**IMPORTANT EVENTS SINCE THE YEAR END**

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

**PRINCIPAL RISK 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.

**SCOUTING IRELAND**  
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**DIRECTORS' REPORT *continued***  
**YEAR ENDED 31 AUGUST 2014**

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**DIRECTORS**

The directors and secretary who served the company during the period are set out on page 1.

There were no contracts or agreements 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.

**BOOKS OF ACCOUNT**

The directors believe that they have complied with the requirements of Section 202 of the Companies Act, 1990 with regard to books of account by employing a person with appropriate expertise and by providing adequate resources to the financial function. The books of account are held at the company's premises at Larch Hill, Tibbradden, Dublin 16.

**RELATED PARTIES**

A list of companies, which together with Scouting Ireland form part of the Scout Association known as Scouting Ireland. This is set out at note 31 to the financial statements.

**AUDITOR**


The auditor, Grant Thornton, who was appointed during the year, will continue in office in accordance with Section 160(2) of the Companies Act 1963.

Approved by the directors on

Signed on behalf of the Board on



Annette Byrne  
Director



Sean Farrell  
Director

**SCOUTING IRELAND**  
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**DIRECTORS' REPORT *continued***  
**YEAR ENDED 31 AUGUST 2014**

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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable Irish law and Generally Accepted Accounting Practice in Ireland including the accounting standards issued by the Financial Reporting Council and promulgated by The Institute of Chartered Accountants in Ireland.

Irish company law requires the directors to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company and of the income or expenditure of the company for that period.

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

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent; and
- 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 they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with the Companies Acts, 1963 to 2013. The directors 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



.....  
Sean Farrell  
Director

Approved by the directors on ..... 23<sup>rd</sup> November, 2014

**SCOUTING IRELAND**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCOUTING IRELAND FOR THE YEAR ENDED 31 AUGUST 2014**

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We have audited the financial statements of Scouting Ireland for the year ended 31 August 2014 which comprise the Income and Expenditure Account, Balance Sheet, Accounting Policies 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).

This report is made solely to the company's members, as a body, in accordance with Section 193 of the Companies Act, 1990. 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 shareholders as a body, for our audit work, for this report, or for the opinions we have formed.

**RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR**

As explained more fully in the Directors' Responsibilities Statement set out on page 4, 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.

**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 annual report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If Scouting Ireland become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

**BASIS FOR QUALIFIED OPINION ON FINANCIAL STATEMENTS**

National campsite income amounted to €501,816 (2013: €446,711) for the year ended 31 August 2014 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 the 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.

**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 2014 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.

**SCOUTING IRELAND**  
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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF  
SCOUTING IRELAND FOR THE YEAR  
ENDED 31 AUGUST 2014 (continued)**

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**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACTS 1963 TO 2013**

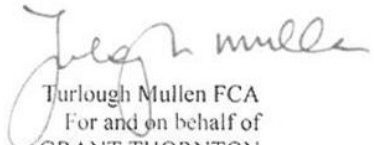
- In respect solely of the limitation on our work on the completeness of national campsite income, described above, we have not obtained all of the information and explanation that we consider necessary for the purpose of our audit
- In our opinion proper books of account have been kept by the company.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

**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.

24 - 26 City Quay  
Dublin 2  
Ireland

23<sup>rd</sup> November 2014

  
Turlough Mullen FCA  
For and on behalf of  
GRANT THORNTON  
Chartered Accountants  
& Registered Auditor

**SCOUTING IRELAND**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR YEAR ENDED 31 AUGUST 2014**

	Note	Unrestricted Funds €	Restricted Funds €	Total 2014 €	Total 2013 €
<b>Incoming Resources</b>					
Department of Children and Youth Affairs	7	-	824,824	824,824	892,872
Grant aid funding*					
Membership fees	8	1,594,155	-	1,594,155	1,558,408
DSP CE Scheme grants	9		462,488	462,488	457,582
National campsite income		501,816	-	501,816	446,711
Provincial events and training income		259,382	-	259,382	215,494
National events income		184,446	-	184,446	142,673
Other income – unrestricted	10	35,988	-	35,988	56,849
National Council gala ball income		17,734	-	17,734	15,991
Donations	11	145,000	-	145,000	101,620
Roverway income		-	-	-	907
Bank interest received and foreign					
Exchange gain	12	25,870	-	25,870	6,746
World Scout Moot 2013		1,208	-	1,208	42,499
World Scout Jamboree 2015		<u>283,462</u>	<u>-</u>	<u>283,462</u>	<u>930</u>
<b>Total incoming resources</b>		<u><b>3,049,061</b></u>	<u><b>1,287,312</b></u>	<u><b>4,336,373</b></u>	<u><b>3,939,282</b></u>

The attached notes on pages 11 - 22 form part of these Accounts.

\*The financial statements for the year ended 31 August 2013 stated that the grant was received from the Department of Education whereas it was actually received by the Department of Children and Youth Affairs.

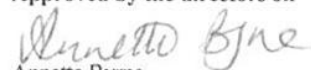
**SCOUTING IRELAND**  
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**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR YEAR ENDED 31 AUGUST 2014**

	Note	Unrestricted Funds €	Restricted Funds €	Total 2014 €	Total 2013 €
<b>Resources expended</b>					
Administration	13	424,262	-	424,262	562,446
Staff costs	5	596,919	824,824	1,421,743	1,461,167
Provincial offices		21,116	-	21,116	24,582
International and affiliation fees		40,654	-	40,654	52,783
National Campsite operations and development		591,287	-	591,287	526,919
Youth programme		52,143	-	52,143	77,676
Adult resources	14	59,090	-	59,090	87,789
Fundraising costs		55,341	-	55,341	31,085
Scout county and provincial expenditure		182,969	-	182,969	160,255
Communications and public relations		5,906	-	5,906	25,671
Volunteer travel and subsistence		70,543	-	70,543	81,493
Audit and accounting fees	16	18,996	-	18,996	40,664
Bank interest/charges and foreign exchange losses	12	5,090	-	5,090	30,840
DSP CE Scheme expenditure	9	-	463,203	463,203	458,881
World Scout Moot 2013		-	-	-	39,323
JamOig 2012 expenditure		-	-	-	230
Provincial events and training expenditure		246,288	-	246,288	240,796
National events expenditure		175,145	-	175,145	151,313
Den development grants	18	5,005	-	5,005	24,990
Loss on disposal of fixed assets		273	-	273	4,893
National Council gala ball expenditure		16,770	-	16,770	14,019
Grants paid	17	14,606	-	14,606	55,878
Vision 20:20	15	52,501	-	52,501	68,196
Gathering/Remembrance Day		-	-	-	5,756
Heritage expenses		2,500	-	2,500	2,500
Legal provision	24	150,000	-	150,000	75,000
World Scout Jamboree 2015		283,462	-	283,462	930
Jamboree 2013		-	-	-	38,085
World Scout Conference		19,189	-	19,189	-
World Scout Bid 2021		13,533	-	13,533	-
<b>Total resources expended</b>		<u>3,103,588</u>	<u>1,288,027</u>	<u>4,391,615</u>	<u>4,344,162</u>
Net (outgoing) resources	27	(54,527)	(715)	(55,242)	(404,879)
Opening balance		<u>1,719,709</u>	<u>(2,218)</u>	<u>1,717,491</u>	<u>2,122,370</u>
<b>Total funds carried forward</b>		<u>1,665,182</u>	<u>(2,933)</u>	<u>1,662,249</u>	<u>1,717,491</u>

The company has no recognised gains or losses other than the result for the year set out above. All income resources and resources expended derive from continuing activities.

Approved by the directors on

  
Annette Byrne  
Director

  
Sean Farrell  
Director


The attached notes on pages 11 - 22 form part of these Accounts.

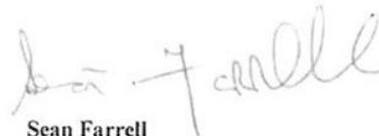
**SCOUTING IRELAND**  
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**BALANCE SHEET**  
**AS AT 31 AUGUST 2014**

	Notes	2014 €	2013 €
Tangible Fixed Assets	19	<u>2,187,434</u>	<u>2,329,366</u>
<b>Current Assets</b>			
Stocks	20	8,034	14,227
Debtors	21	244,218	187,409
Deposit on Fixed Assets		5,000	-
Cash at Bank and in hand		<u>1,779,365</u>	<u>1,548,606</u>
		2,036,617	1,750,242
<b>Creditors - amounts due within one year</b>	22	<u>(1,239,785)</u>	<u>(1,101,334)</u>
<b>Total net current assets</b>		<u>796,832</u>	<u>648,908</u>
<b>Total assets less current liabilities</b>		2,984,266	2,978,274
<b>Creditors - amounts due in more than one year</b>	23	(1,097,017)	(1,185,783)
Provisions for liabilities	24	<u>(225,000)</u>	<u>(75,000)</u>
<b>Net assets</b>		<u>1,662,249</u>	<u>1,717,491</u>
<b>Financed by</b>			
Unrestricted Funds	27	1,665,182	1,719,709
Restricted Funds	27	<u>(2,933)</u>	<u>(2,218)</u>
		<u>1,662,249</u>	<u>1,717,491</u>

Approved by the directors on

  
Annette Byrne  
Director

  
Sean Farrell  
Director

The attached notes on pages 11 - 22 form part of these Accounts.

**SCOUTING IRELAND**  
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**CASHFLOW STATEMENT**  
**FOR YEAR ENDED 31 AUGUST 2014**

	2014	2013
	€	€
<b>Reconciliation of Operating Surplus to Net Cash Inflow from Operating Activities</b>		
Operating (Deficit)	(55,242)	(404,879)
Depreciation	251,072	258,083
Loss on disposal of fixed assets	273	4,893
Decrease in stock	6,193	7,439
(Increase)/decrease in debtors	(56,809)	237,255
(Increase) in deposit of fixed assets	(5,000)	-
(Decrease)/Increase in creditors	102,456	171,782
Increase in provision for liability	150,000	75,000
Capital grant released	(10,051)	(10,052)
<b>Net cash inflow from operating activities</b>	<b><u>382,892</u></b>	<b><u>339,521</u></b>
 <b>CASH FLOW STATEMENT</b>		
Net cash inflow from operating activities	382,892	339,521
Net cash inflow from investing activities		
Net Capital expenditure	(109,411)	(214,978)
Closed Group Reserve movement in year	(78,717)	(76,914)
<b>Increase in cash</b>	<b><u>194,764</u></b>	<b><u>47,629</u></b>
 <b>Reconciliation of net cash flow to movement in net funds</b>		
Increase in cash	29	194,764
		47,629
Net funds at 1 September 2013	29	<u>1,547,500</u>
Net funds at 31 August 2014	29	<u>1,742,264</u>
		<u>1,499,871</u>
		<u>1,547,500</u>

The attached notes on pages 11 - 22 form part of these Accounts.

**SCOUTING IRELAND**  
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**NOTES ON THE ACCOUNTS**  
**FOR YEAR ENDED 31 AUGUST 2014**

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**1 ACCOUNTING POLICIES**

**Basis of Preparation**

The financial statements are prepared in accordance with generally accepted accounting principles under the historical cost convention and comply with financial reporting standards of the Financial Reporting Council, as promulgated by the Institute of Chartered Accountants in Ireland, and Irish statute comprising the Companies Acts, 1963 to 2013 and with reference to SORP.

**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 courses 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.

**SCOUTING IRELAND**  
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**NOTES ON THE ACCOUNTS**  
**FOR YEAR ENDED 31 AUGUST 2014**

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**ACCOUNTING POLICIES** *continued*

**Tangible fixed assets**

Tangible fixed assets are stated at cost less accumulated depreciation. Depreciation is charged in order to write off the assets over their expected useful lives at the following rates:

<b>Asset Category</b>	<b>Depreciation rates</b>
Land and buildings	2%/4%/10%
Fixtures and fittings	33%
Computer equipment	33%
Motor vehicles	33%
Motor boats	33%

**Closed and inactive Scout Groups**

When a Scout Group becomes inactive or ceases, the custody of assets is 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 have in place a defined contribution pension scheme for certain employees.

**2 COMPANY LIMITED BY GUARANTEE**

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 ALLOCATION OF PROGRAMME COSTS**

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

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**NOTES ON THE ACCOUNTS**  
**FOR YEAR ENDED 31 AUGUST 2014**

**5 STAFF NUMBERS AND COSTS**

The average number of full-time equivalent employees during the year was 32 (2013: 31). This excludes those employed on the Department of Social Protection Community Employment Schemes, note 9.

The directors of Scouting Ireland received no remuneration for their services. Direct incurred expenses are reimbursed.

	<b>Year ended</b>	<b>Year ended</b>
	<b>31.8.2014</b>	<b>31.8.2013</b>
	<b>€</b>	<b>€</b>
The staff costs comprise:		
Wages and salaries	1,109,798	1,143,116
Employer's PRSI contribution	119,230	111,695
Employer's pension costs	<u>24,499</u>	<u>27,921</u>
	1,253,527	1,282,732
Professional staff and travel	150,159	162,055
Staff training	<u>18,057</u>	<u>16,380</u>
	<u>1,421,743</u>	<u>1,461,167</u>

Note: These staff costs excludes the wages and salaries of those employees directly employed on Scouting Ireland National Campsites.

In line with definition per SORP (2005), a total of 1 employee (2013: 1) earned remuneration in excess of €75,000 as follows:

	<b>Year ended</b>	<b>Year ended</b>
	<b>31.8.2014</b>	<b>31.8.2013</b>
	<b>No.</b>	<b>No.</b>
€75,001 - €85,000	<u>1</u>	<u>1</u>

**6 TAXATION**

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

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**NOTES ON THE ACCOUNTS**  
**FOR YEAR ENDED 31 AUGUST 2014**

7	<b>GOVERNMENT GRANT AID</b>	<b>Year ended</b> <b>31.8.2014</b>	<b>Year ended</b> <b>31.8.2013</b>
		€	€
	Grant from Department of Children & Youth Affairs		
	- Youth services grant	824,824	877,306
	- Release of accrual	<u>-</u>	<u>15,566</u>
		<u>824,824</u>	<u>892,872</u>

The grant aid funding provided by the Department of Children and Youth Affairs was €814,250 for the calendar year 2014 (2013: €845,974). The grant aid funding is received in quarterly instalments during the course of the year.

8	<b>MEMBERSHIP INCOME</b>	<b>Year ended</b> <b>31.8.2014</b>	<b>Year ended</b> <b>31.8.2013</b>
		€	€
	Membership fees have been arrived at after deduction of the following:		
	Membership fees	1,695,800	1,640,787
	Less:		
	Group growth and Venture/Rover rebate	(16,527)	(10,100)
	Early payment rebate	(37,013)	(36,468)
	2 <sup>nd</sup> year group rebate	(48,105)	(34,331)
	New group/Section grant	<u>-</u>	<u>(1,480)</u>
		<u>1,594,155</u>	<u>1,558,408</u>

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**NOTES ON THE ACCOUNTS**  
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**9 DEPARTMENT OF SOCIAL PROTECTION COMMUNITY EMPLOYMENT SCHEMES**

This represents the net income from the Department of Social Protection community Employment Schemes operated at Larch Hill Campsite and Mount Melleray Campsite.

	Larch Hill €	Mount Melleray €	Year ended 31.8.2014 €	Year ended 31.8.2013 €
<b>Income</b>				
Grant income	241,627	220,206	461,833	454,503
Other income	<u>655</u>	<u>-</u>	<u>655</u>	<u>3,079</u>
Total income	<u>242,282</u>	<u>220,206</u>	<u>462,488</u>	<u>457,582</u>
<b>Expenditure</b>				
Wages and salaries	233,552	210,093	443,645	435,745
Materials and training	3,638	10,825	14,463	12,546
Insurance	750	(650)	100	3,250
Travel	2,919	70	2,989	1,744
Audit	615	-	615	1,540
Bank charges	518	873	1,391	3,203
General expenses	<u>-</u>	<u>-</u>	<u>-</u>	<u>853</u>
Total expenditure	<u>241,992</u>	<u>221,211</u>	<u>463,203</u>	<u>458,881</u>
(Deficit)/Surplus	<u>290</u>	<u>(1,005)</u>	<u>(715)</u>	<u>(1,299)</u>

The average number of supervisors during the year was 2 (2013:2), and the average number of participants was 29 (2013:29).

**10 OTHER INCOME**

	Year ended 31.8.2014 €	Year ended 31.8.2013 €
Outsourcing income	30,000	30,000
Income from Training Grant returned	-	26,048
Other income	<u>5,988</u>	<u>801</u>
	<u>35,988</u>	<u>56,849</u>

**11 DONATIONS**

	Year ended 31.8.2014 €	Year ended 31.8.2013 €
Received from:		
Outdoor Adventure Store (Liffey Street) Limited	145,000	5,000
Scouting Ireland campsites and facilities	<u>-</u>	<u>96,620</u>
	<u>145,000</u>	<u>101,620</u>

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12	<b>INTEREST (PAYABLE)/RECEIVABLE AND SIMILAR CHARGES &amp; GAINS</b>		
		Year ended 31.8.2014	Year ended 31.8.2013
		€	€
	Bank interest received and foreign exchange gains	<u>25,870</u>	<u>6,746</u>
	Bank interest charges and foreign exchange losses	<u>(5,090)</u>	<u>(30,840)</u>
13	<b>ADMINISTRATION</b>		
		Year ended 31.8.2014	Year ended 31.8.2013
		€	€
	Insurance	144,532	143,275
	Postage, telephone and broadband	44,758	49,002
	Legal and professional fees	37,629	144,485
	Stationery	6,752	9,747
	Computer equipment	13,847	29,329
	Meeting costs	30,625	40,535
	Light, cleaning and maintenance	41,149	39,075
	Photocopier and equipment costs	1,827	1,932
	Depreciation	80,031	79,155
	Sundries	32,139	29,301
	Amortisation of grant	(10,051)	(10,052)
	Research projects	<u>1,024</u>	<u>6,662</u>
		<u>424,262</u>	<u>562,446</u>
14	<b>ADULT RESOURCES</b>		
		Year ended 31.8.2014	Year ended 31.8.2013
		€	€
	SQS, Child Protection and Adult Leader Training	54,040	68,443
	National Spiritual Advisor – meetings	550	1,545
	Awards and presentation	-	13
	Chief scout initiatives	<u>4,500</u>	<u>17,788</u>
		<u>59,090</u>	<u>87,789</u>
15	<b>VISION 20:20</b>		
		Year ended 31.8.2014	Year ended 31.8.2013
		€	€
	Vision 20:20 Consultancy	39,869	68,196
	Vision 20:20 Other costs	<u>12,632</u>	-
		<u>52,501</u>	<u>68,196</u>

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<b>16</b>	<b>AUDITORS REMUNERATION</b>	<b>Year ended 31.8.2014</b>	<b>Year ended 31.8.2013</b>
		€	€
	Audit of individual company accounts	15,860	36,734
	Other non-audit services	<u>3,136</u>	<u>3,930</u>
		<u>18,996</u>	<u>40,664</u>
<b>17</b>	<b>GRANTS PAID OUT</b>	<b>Year ended 31.8.2014</b>	<b>Year ended 31.8.2013</b>
		€	€
	Grants paid to Scouting Ireland Campsites and Facilities Limited	-	49,628
	Grants paid to National Campsites	-	4,000
	Once-off grants paid to groups	-	2,250
	Grants paid to Other Campsites	<u>14,606</u>	<u>-</u>
		<u>14,606</u>	<u>55,878</u>
<b>18</b>	<b>DEN DEVELOPMENT GRANT</b>	<b>Year ended 31.8.2014</b>	<b>Year ended 31.8.2013</b>
		€	€
	Den development grant	<u>5,005</u>	<u>24,990</u>

Note: During the year a total of €10,505 was paid out in grants. An accrual of €5,500 was released during the year.

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19 TANGIBLE ASSETS	Land & buildings	Fixtures & fittings	Motor boats	Motor vehicles	Computer equipment	Total
	€	€	€	€	€	€
<b>Cost</b>						
Opening balance at 1 September 2013	3,156,391	736,291	18,159	23,968	168,282	4,103,091
Additions	-	44,383	4,643	-	60,385	109,411
Disposals	-	(82,433)	-	-	(4,067)	(86,500)
At 31 August 2014	<u>3,156,391</u>	<u>698,241</u>	<u>22,802</u>	<u>23,968</u>	<u>224,600</u>	<u>4,126,002</u>
<b>Depreciation</b>						
Opening balance at 1 September 2013	982,832	596,289	14,084	22,860	157,660	1,773,725
Charge for year	127,339	90,780	4,923	990	27,040	251,072
Disposals	-	(82,433)	-	-	(3,796)	(86,229)
At 31 August 2014	<u>1,110,171</u>	<u>604,636</u>	<u>19,007</u>	<u>23,850</u>	<u>180,904</u>	<u>1,938,568</u>
<b>Net book value</b>						
At 31 August 2014	<u>2,046,220</u>	<u>93,605</u>	<u>3,795</u>	<u>118</u>	<u>43,696</u>	<u>2,187,434</u>
At 31 August 2013	<u>2,173,559</u>	<u>140,002</u>	<u>4,075</u>	<u>1,108</u>	<u>10,622</u>	<u>2,329,366</u>

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<b>20</b>	<b>STOCKS</b>	<b>Year ended</b>	<b>Year ended</b>
		<b>31.8.2014</b>	<b>31.8.2013</b>
		€	€
	Stock of miscellaneous materials and stationery	<u>8,034</u>	<u>14,227</u>
	The replacement cost of stocks does not differ materially from the balance sheet amounts.		
<b>21</b>	<b>DEBTORS</b>	<b>Year ended</b>	<b>Year ended</b>
		<b>31.8.2014</b>	<b>31.8.2013</b>
		€	€
	Trade receivables	17,545	31,565
	Prepayments	175,188	135,359
	Amounts owed by related parties	<u>51,485</u>	<u>20,485</u>
	All debtors fall due within one year	<u>244,218</u>	<u>187,409</u>
<b>22</b>	<b>CREDITORS (Amounts falling due within one year)</b>	<b>Year ended</b>	<b>Year ended</b>
		<b>31.8.2014</b>	<b>31.8.2013</b>
		€	€
	Trade payables	134,996	58,952
	Accruals	772,822	737,832
	PAYE/PRSI/Property Tax	49,824	16,745
	Bank overdraft	37,102	1,106
	Amounts owed to related parties	8,980	9,947
	Deferred income (restricted funds)	189,071	190,993
	Deferred income capital grants (Note 26)	10,051	10,052
	DSP CE Scheme Mount Melleray deferred income	-	39,771
	DSP CE Scheme Larch Hill deferred income	<u>36,939</u>	<u>35,936</u>
		<u>1,239,785</u>	<u>1,101,334</u>
<b>23</b>	<b>CREDITORS (Amounts falling due after more than one year)</b>	<b>Year ended</b>	<b>Year ended</b>
		<b>31.8.2014</b>	<b>31.8.2013</b>
		€	€
	Closed group reserve (Note 28)	418,219	496,936
	Deferred income Capital Grants (Note 26)	167,772	177,821
	The Scout Foundation	<u>511,026</u>	<u>511,026</u>
		<u>1,097,017</u>	<u>1,185,783</u>

The amount owed to The Scout Foundation Limited represents a government grant received by The Scout Foundation Limited which was used by Scouting Ireland (CSI) to build the National Office at Larch Hill and is payable to Scouting Ireland.

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**NOTES ON THE ACCOUNTS  
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24	PROVISION FOR LIABILITIES	31.8.2014	31.8.2013
		€	€
	Opening provision	75,000	-
	Charge to Income and Expenditure Account	<u>150,000</u>	<u>75,000</u>
	Closing provision	<u>225,000</u>	<u>75,000</u>

Refer to note 25 for details,

**25 CONTINGENT LIABILITIES AND CHARGES**

At 31 August 2014, there are 4 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 defended.

26	DEFERRED INCOME	Year ended 31.8.2014	Year ended 31.8.2013
		€	€
	Capital Grant		
	Opening balance	187,872	197,924
	Amortised during the period	<u>(10,051)</u>	<u>(10,052)</u>
	Closing balance	<u>177,821</u>	<u>187,872</u>
	Split as:		
	Creditors due < 1 year	167,770	177,820
	Creditors due > 1 year	<u>10,051</u>	<u>10,052</u>
	Closing balance	<u>177,821</u>	<u>187,872</u>

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**NOTES ON THE ACCOUNTS**  
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27 ANALYSIS OF FUNDS

	Opening balance 1.9.2013 €	Incoming resources €	Resources expended €	Closing balance 31.8.2014 €
(a) Analysis of unrestricted fund movements	<u>1,719,709</u>	<u>3,049,061</u>	<u>(3,103,588)</u>	<u>1,665,182</u>
(b) Analysis of restricted fund movements	<u>(2,218)</u>	<u>1,287,312</u>	<u>(1,288,027)</u>	<u>(2,933)</u>

28 CLOSED GROUP RESERVE

	Opening balance 1.9.2013 €	Net Transfers €	Closing balance 31.8.2014 €
Closed group reserve	<u>496,936</u>	<u>(78,717)</u>	<u>418,219</u>

29 ANALYSIS OF NET FUNDS

	Opening balance 1.9.2013 €	Cash flows €	Closing balance 31.8.2014 €
Net cash:			
Cash in hand and at bank	<u>1,548,606</u>	<u>230,759</u>	<u>1,779,365</u>
Debt:			
Overdraft	<u>(1,106)</u>	<u>(35,995)</u>	<u>(37,101)</u>
Net Cash	<u>1,547,500</u>	<u>194,764</u>	<u>1,742,264</u>

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**30 RELATED PARTY TRANSACTIONS**

	Year ended 31.8.2014	Year ended 31.8.2013
	€	€
Due from related parties:		
Outdoor Adventure Store (Liffey Street) Limited	-	90
Scouting Ireland Campsite and Facilities Limited	<u>51,485</u>	<u>20,395</u>
Due to related parties:		
Scout Foundation	511,026	511,026
Outdoor Adventure Store (Liffey Street) Limited	8,980	397
Scouting Ireland Campsite and Facilities Limited	<u>-</u>	<u>9,550</u>

Membership fees of €1,594,155, National Campsite income, National training and events income, Provisional events income, World Moot income and World Scout Jamboree income was received from Scout Groups and individual members during the year. A donation of €145,000 was received from the Outdoor Adventure Store (Liffey Street) Limited during the year and is included in income.

**31 RELATED PARTIES**

Due to commonality of directors the related companies of Scouting Ireland are:

	Activity/Fundraising
Scouting Ireland Campsite and Facilities Limited	National Campsite
Scouting Trust Property Limited	Property holding company
Scout Association of Ireland Trust Corporation Limited	Property holding company
The Scout Foundation	Property holding company
Outdoor Adventure Store (Liffey Street) Limited	Trading
The Scout Foundation (NI)	Activities of Northern Scout Province

**32 PENSIONS**

The company operates a defined contribution pension scheme for all employees. The assets of the scheme are held separately to the assets of the company. Contributions to the scheme are charged to the Income and Expenditure Account as they become payable. The charge for the period is shown in note 5 of the financial statements and at the period end the company had an accrual in respect of this scheme amounting to €4,585 (2013: €847). No liability outstanding on the PRSA scheme at the year end

**33 COMPARATIVE FIGURES**

Certain prior year amounts have been reclassified for comparative purposes.

**34 APPROVAL OF FINANCIAL STATEMENTS**

The financial statements were approved on

*23<sup>rd</sup> November, 2014*