

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

Directors' Report and Financial Statements for the
16 Month Financial Period ended 31 December 2023

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

Gasóga na hEireann/ Scouting Ireland

REPORT AND ACCOUNTS
16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023

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Gasóga na hEireann/ Scouting Ireland

OFFICERS AND PROFESSIONAL ADVISORS

Reference and Administrative Details

Charity number CHY3507
Company number 397094
Registered Office National Office
 Larch Hill
 Dublin 16
CRA number 20004347

Our Advisers

Auditors Grant Thornton, Chartered Accountants & Statutory Audit Firm, 13-18 City Quay, Dublin 2
Bankers Allied Irish Banks plc, 10 Main Street, Dundrum, Dublin 2
Solicitors Sheehan & Co, 1 Clare Street, Dublin 2
 McConnell Kelly & Co, 217-219 Upper Newtownards Road, Belfast
 Mason Hayes & Curran, South Bank House, Barrow Street, Dublin 4
 Hayes Solicitors, Lavery House, Earlsfort Terrace, Dublin 2

Directors Nominated chair Patrick Kidney (resigned 10/09/2022)
 Ned Brennan (appointed 10/09/2022) (resigned 24/03/2024)
 Paul Mannion (appointed 24/03/2024) (resigned 14/09/2024)
 Richard Forde (appointed 14/09/2024)

 Derek McInerney (appointed 19/01/2025)
 Andrew White (appointed 19/01/2025)
 John Holland (appointed 12/05/2024)
 Aidan Magner (appointed 12/05/2024)
 Thomas Martens (appointed 12/05/2024)
 Eoin O'Shea (appointed 18/11/2023) (resigned 09/12/2024)
 Richard Forde
 Lorraine Lally (resigned 17/01/2025)
 Paul Mannion (retired 14/09/2024)
 Ned Brennan (retired 14/09/2024)
 Patrick Kidney (retired 14/09/2024)
 Lisa Barnes (retired 14/09/2024)
 Jacques Kinane (appointed 10/09/2022) (removed 21/04/2024)
 Donnachadha Reynolds (appointed 10/09/2022) (removed 21/04/2024)
 Evan O'Connell (appointed 10/09/2022) (resigned 13/12/2023)
 Peter Brennan (appointed 05/11/2022) (resigned 12/12/2022)
 Dermot Lacey (resigned 10/09/2022)
 Bernard McLoughlin (appointed 20/10/2021) (resigned 10/09/2022)

Company Secretary Matt Kavanagh (resigned 15/05/2023)
 Mary Hogg (appointed 15/05/2023)

CHAIRPERSON'S STATEMENT

for the 16 MONTH PERIOD ENDED 31 DECEMBER 2023

I am delighted to present the Annual Financial Statements for 2022/23 for Gasóga na hÉireann/ Scouting Ireland CLG.

Scouting Ireland is committed to providing exceptional scouting experiences for our members across the island. We are proud to say that our organisation has continued to grow and thrive, thanks to the hard work and dedication of our volunteers and staff.

The Board has maintained a strong focus on financial responsibility and accountability, ensuring that our resources are used efficiently and effectively.

As we emerged this year from under the shadow of the Covid-19 Pandemic our focus as a Board has been on supporting groups to "get back scouting" and I am pleased to see that the vast majority of groups are back up and running with the same vigour, enthusiasm and commitment as before the Pandemic.

Europe was plunged into turmoil last February with the Russian invasion of the Ukraine and all of us were shocked and appalled at the suffering and distress encountered by ordinary Ukrainian people. As a result of our revulsion at these Russian acts of aggression we were only too happy to help out in our Country's efforts to help accommodate Ukrainian refugees. We made our centres at Larch Hill, Lough Dan and Killaloe available to the Irish Government to provide much needed accommodation for fleeing Ukrainian families. Despite the distress suffered by the Ukrainian families, it has all been a very positive experience for all involved.

This financial report will provide a detailed breakdown of our income and expenditure, as well as an overview of our assets and liabilities.

As we continue to navigate the challenges of the current climate, Scouting Ireland remains committed to our core values of respect, responsibility, and community. We are confident that with your ongoing support, we can continue to provide our members with the best possible scouting experience.

We the Board, lead Scouting Ireland supported by volunteers and staff. I am grateful to those that have stood up and come forward, answering the call to serve on our Department Core Teams, our Project Teams, our Support Teams and, from an oversight perspective, our Board Sub Committees. Our Interim CEO, Joe Marken, leads a team of professional staff who have carried out their roles bravely and professionally in trying times, no less so when faced with the challenges that COVID-19 brought. I would like to thank them for their commitment and work on behalf of my colleagues on the Board but also on behalf of the wider Scouting Ireland family.

CHAIRPERSON'S STATEMENT

for the 16 MONTH PERIOD ENDED 31 DECEMBER 2023 (contd)

My most sincere thanks and appreciation for our Adult Volunteers who are the essence of what Scouting is about and what Scouting means to our communities right across this island. Our Adult Volunteers give so much to their communities, guiding our young people along their Scouting trails and continuing to be that beacon of positivity and inspiration for our youth membership. That spirit of volunteerism and service runs deep in our veins.

My sincerest thanks to my fellow adult volunteers, including fellow Board members. Your commitment and dedication are deeply appreciated by our young people, their parents and wider society.

Together we are Scouting Ireland. Our mission of providing the adventure of Scouting in a safe, exciting, and importantly a fun environment, has never been more important. I am proud to be a member of such a fantastic movement, as I know you are.

Paul Mannion

Chairperson and Director

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023

The Directors, who are also the Trustees for the purposes of charity law, are pleased to present their annual Directors' Report together with the financial statements of the charity for the 16-month financial period ending 31 December 2023 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

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

Our Purpose

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

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

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

- Voluntary membership of a Scout Group, which, guided by adults, is increasingly self-governing in its successive age groups.
- Commitment to a code of living as expressed in the Promise and Law, the meaning
- of which is expanded as the member grows towards maturity.
- The provision of a wide range of attractive, constructive, and challenging activities, including opportunities for adventure and exploration both indoors and outdoors.
- The provision of opportunities for leadership and responsibility.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

- Learning by doing.
- Encouragement of activity in small groups.
- An award scheme, which encourages participation in its full range of activities and provides recognition of individual and group achievements.
- Scouting Ireland relies on grants and the income from membership, National Scout Centres, donations and National and International event.

Achievements and Performance

Scouting Ireland has a membership of circa 36,000 and is active in more than 430 communities in Ireland. There were 278 Beavers, 278 Cubs, 133 Scouts, 34 Rovers and 38 Venturers awarded the Chief Scout Award in the 16-month period to 31st December 2023.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

Financial Review

These financial statements cover a 16-month period from the 1st September 2022 to the 31st December 2023. The comparative figures are for the 12-month period to the 31st August 2022.

Scouting Ireland has had a welcome return to scouting activities and the results of this include an increase in membership fees following a decline as a result of Covid-19. Our members have been enjoying a return to our many scouting activities around the country including our national events programme which included the Crean Challenge, the Phoenix Challenge, the Explorer Belt, Mountain Havoc and of course Cruinniú are starting to have a positive impact on the finances of the Company. Membership income has increased in 2022/23 following a decline in numbers during the Covid- 19 pandemic.

One of the highlights of the year was our involvement in the 25th World Scout Jamboree, which was organised by the World Organisation of the Scout Movement (WOSM) and hosted in SaeManGeum, South Korea in August 2023. The Scouting Ireland Contingent had a very successful trip despite difficult conditions.

During the current financial period Scouting Ireland has continued to make our National Scout Centres available to assist the government's humanitarian effort to house Ukrainian refugees. The contract with the Department of Children, Equality, Disability, Integration and Youth for the Lough Dan scout centre ceased on 31st May 2023 while a decision was made to extend the contracts for our National Scout Centres in Killaloe and Larch until the summer of 2024.

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

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

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

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

Financial Highlights

- Net Expenditure of (€3.656m) in 2022/23 compared with Net Income of €0.242m in 2021/22. This figure includes legal provisions of €4.071m for the 16-month period (€0.240m in 2021/22)
- Net Income before legal provisions was €0.415m in 2022/23 (€0.482m in 2021/22) a decrease of 14% (pro rata decrease of 35%)
- Income from charitable activities increased by 57% to €3.900m (pro rata increase of 18%) whilst membership income increased by 48% to €3.016m (pro rata increase of 11%)
- Spending on charitable activities increased by 147% to €10.710m (pro rata increase of 85%); spending on charitable activities net of legal provisions increased by 62% in the period (pro rata increase of 22%)
- Income from the National Scout Centres has continued to increase in the financial period from €0.639m in 2021/22 to €1.421m in 2022/23, an increase of 122% (pro rata increase of 67%)

Results

Income

Total income for 2022/23 amounted to €7.111m compared with € 4.622m in 2021/22, an increase of 54% (pro rata 15%).

In 2022/23, we received wonderful support from the Department of Children, Equality, Disability, Integration and Youth for our core grant of €1.684m and other grants of €0.111m. We received a grant of €0.233m from the Department of Social Protection for a Community Employment Scheme, which is based in Larch Hill. We also received a grant from the Department of Foreign Affairs of €0.200m under the DFA 2022 Global Citizenship Education Grant Scheme.

During the financial period Scouting Ireland has continued to make our National Scout Centres available to assist the government's humanitarian effort to house Ukrainian refugees at Larch Hill, Lough Dan and Killaloe. Our National Scout Centres income has increased from €0.639m in 2021/22 to €1.421m in 2022/23. The contract covering Lough Dan scout centre ceased on 31st May 2023 whilst a decision was made to extend the contracts for Larch Hill and Killaloe until June 2024 and July 2024 respectively.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

Expenditure

Total expenditure for 2022/23 amounted to €10.767m compared with €4.380m in 2021/22, an increase of 146% (pro rata increase of 84%). This increase was driven by an increase in legal provisions of €4.071m over last year. Our National Scout Centres' expenditure increased by €0.518m and insurance costs increased by €0.218m over last year.

As per the charities SORP (FRS 102), expenditure on charitable activities includes expenditure relating to Youth Programme, Development of Scouting, Adult Support & Training, Support & Services to Members and Hosted Events.

Reserves

Restricted and unrestricted reserves at the end of the period decreased by €3.656m. Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal. Unrestricted funds are those received which are not subject to any special restriction. Unrestricted funds are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Directors for a particular purpose. On 31 December 2023, the unrestricted reserve was in a deficit position of (-€8.807m) (2021/22: (-€5.148 m)). The directors wish to increase the current level of reserves so that they are holding 3 - 6 months operating costs plus cover for additional potential costs such as redundancy costs. The Directors recognise that it will take time for membership numbers to recover to pre Covid-19 levels, which will have a resultant impact on income and therefore their ability to increase reserves in the short term.

Unrestricted General Funds Reserve

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

Tangible Fixed Assets

The Company made capital investments during the year of €0.210m.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

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. Annually the CEO reviews the pay of the Senior Management Team, which takes into account market comparators, cost of living increases and the financial position of the organisation. The Governance and Remunerations subcommittee is responsible for recommending to the Board any change to the CEO's salary. The remuneration benchmark is the mid-point of the range paid for similar roles. In view of the nature of the charity, salaries are benchmarked against pay levels in other charities of a similar size run on a voluntary basis.

Investment Powers and Policy

The Directors, having regard to the liquidity requirements of operating Gasóga na hÉireann/ Scouting Ireland, have kept available funds in an interest-bearing deposit account.

Provision for Liabilities

Included in the financial statements are legal provisions for liabilities of €11.449m. Under FRS 102 Scouting Ireland's Board of Directors are required to determine the liability for the historical child sexual abuse concerns in the legacy organisations; Catholic Boy Scouts of Ireland (CBSI) and the Scout Association of Ireland (SAI), so that the financial statements provide a true and fair view of the financial position at the financial period end. The Directors are satisfied that appropriate provision has been included in the financial statements for the 16 month period ended 31 December 2023. This provision is reviewed on an annual basis in conjunction with legal advice.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

Membership fees

Membership fee income is payable by scout groups following completion of the Census on the annual registration due date. Membership income is stated after deduction of scout group incentives. Members who join scout groups subsequent to the return of the census data/ balancing statement do not pay until the following census due date. Membership fees cover the period October to September annually.

Plans for Future Periods

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

Structure, Governance and Management Governing Document

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

Appointment of Directors

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

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

Director Induction and Training

New Directors undergo a thorough and informative briefing evening with the Governance and Remuneration sub-committee. This briefing includes informing them on:

- their legal obligations under charity and company law,
- the content of the Constitution,
- the structure and workings of the sub-committees,
- the decision-making processes,
- the business plan,
- the recent financial performance of the charity, and
- they are informed of the Executive structure and the key employees.

All Directors are encouraged to attend appropriate external training events that will facilitate the undertaking of their role.

Organisation

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

Related parties and other Related Entities

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

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

Risk Management

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

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

Events after the end of the Reporting Period

In April 2024 an Extraordinary General Meeting (EGM) was convened, at which two directors, Mr. Jacques Kinane and Mr. Donnacha Reynolds were removed from the Board pursuant to Section 146 of the Companies Act 2014 (as amended).

In January 2025 the Charities Regulator has appointed inspectors to investigate the affairs of Gasóga na hÉireann / Scouting Ireland CLG (RCN: 20004347) and a number of related charities and unincorporated organisations. The purpose of the investigation is to establish the facts relating to the control and ownership of charitable assets.

On the 26th May 2025, the Arbitration process with Allianz concluded by way of a confidential settlement. The Board are satisfied with the outcome.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

Statement of Going Concern

For the purposes of considering the going concern basis of preparation of the company, the Board of Directors met a significant number of times and undertook a robust assessment of going concern up to the 30th April 2026. This assessment includes financial and cashflow projections with detailed assumptions contained within in together with obtaining third party advice to support key expenditure or liabilities of the company included in these projections. The below directors' assessment is from the majority of the company directors acting on behalf of the board.

Scouting Ireland had a net expenditure for the 16-month period of (-€3.656m) (2021/22: net income €0.242m), and at the end of the financial period had net liabilities of €8.598m (2021/22: net liabilities €4.942m) with net current assets of €1.606m (2021/22: net current assets €1.146m).

In addition, the following matters were considered as part of this going concern assessment:

- The cash position at year end and to the date of signing of the financial statements;
- The company's ability to pay its debts which fall due in the coming year;
- The increase in membership numbers and revenue during the 16-month financial period 2022/2023 and the projected increase in membership numbers and revenue in 2024 and 2025;
- The outcome of the arbitration process with our Insurers;
- The timing of likely legal settlements arising from litigation by survivors' of historic abuse in scouting.
- The impact of the provision in the financial statements for historic legal cases.

Independent, external and expert legal and financial advice was sought to ensure that the most accurate information was available for consideration. Financial experts assisted by conducting detailed sensitivity analysis on financial projections prepared and independently reviewed the assumptions included in the cashflow projections used. The company's legal advisors provided best estimates of timelines for future legal claims.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

The early payment initiative for Census 2024 shows continued growth in our membership and the Board projects the Organisation will be back to pre-pandemic figures in the near future.

In relation to the timing of the legal cases and the consequential financial impact, advice was obtained from the company's legal advisers as to the expected timing of the cases being heard through the Irish Court system. The timing of the court cases and the potential financial impact has been phased in the company's financial projections based on the legal advice obtained.

From the financial year ended 31 August 2019, professional advisers with significant expertise dealing with historic abuse cases have been engaged annually to review and update the financial provision, which includes claims and threatened legal claims, as detailed in Note 23 in the financial statements.

The trading position of the Company is constantly monitored, mechanisms and measures are always considered to improve the company's financial position including membership growth targets, minimising discretionary spend and expanding income streams.

Based on the cash position at year-end, the expected increase in membership and our prudent management of operational expenses, the directors of the board have assessed that the company will have the ability to meet its liabilities for a minimum period to the 30th December 2026. Furthermore, the directors believe that the going concern basis of preparation is appropriate when preparing the financial statements.

DIRECTORS REPORT

16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023 (contd)

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

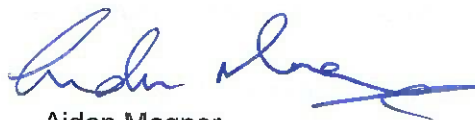
that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

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



Richie Forde
Director



Aidan Magner
Director

STATEMENT OF DIRECTORS RESPONSIBILITIES
16 MONTH FINANCIAL PERIOD ENDED 31 DECEMBER 2023

Directors Responsibilities

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

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

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

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

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

Signed on behalf of the Directors

Richie Forde
Director



Aidan Magner
Director





Independent auditor's report to the members of Gasóga na hÉireann/Scouting Ireland

Opinion

We have audited the financial statements of Gasóga na hÉireann/Scouting Ireland ("the Company"), which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cashflows for the financial period ended 31 December 2023, and the related notes to the financial statements, including a summary of significant accounting policies.

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

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

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the Company as at 31 December 2023 and of its financial performance for the financial period 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, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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



Independent auditor's report to the members of Gasóga na hÉireann/Scouting Ireland

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon including the Directors' Report. 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.

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 sections 305 to 312 of the 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 committee's responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 101, 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 financial reporting process.

Independent auditor's report to the members of Gasóga na hÉireann/Scouting Ireland (continued)

Responsibilities of the auditor for the audit of the financial statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- 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
Dublin 2
Date

SCOUTING IRELAND CLG
STATEMENT OF FINANCIAL ACTIVITIES FOR THE 16 MONTH PERIOD ENDED 31 DECEMBER 2023

				16 months	12 months
	Note	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds 31.12.2023 €'000	Total Funds 31.08.2022 €'000
Income :					
Donations	4	1	-	1	50
Income from Charitable Activities	5				
Youth Programme		699	664	1,363	709
Development of Scouting		474	396	870	569
Adult support & training		474	623	1,097	745
Support & services to Members		-	570	570	458
Total Income from Charitable Activities		<u>1,647</u>	<u>2,253</u>	<u>3,900</u>	<u>2,481</u>
Income from Other Trading Activities	6	3,106	-	3,106	2,072
Other Income	7	103	1	104	19
Total Income		<u>4,857</u>	<u>2,254</u>	<u>7,111</u>	<u>4,622</u>
Expenditure:					
Costs of raising funds	8	46	-	46	44
Expenditure on Charitable Activities	9				
Youth Programme		2,081	629	2,710	1,006
Development of Scouting		2,118	410	2,528	874
Adult support & training		2,038	637	2,675	1,131
Support & services to Members		2,222	575	2,797	1,322
		<u>8,459</u>	<u>2,251</u>	<u>10,710</u>	<u>4,333</u>
Other		11	-	11	3
Total Expenditure		<u>8,516</u>	<u>2,251</u>	<u>10,767</u>	<u>4,380</u>
Net Income / (Expenditure)		<u>(3,659)</u>	<u>3</u>	<u>(3,656)</u>	<u>242</u>
Net movement in funds for the year		<u>(3,659)</u>	<u>3</u>	<u>(3,656)</u>	<u>242</u>
Reconciliation of funds		<u>(3,659)</u>	<u>3</u>	<u>(3,656)</u>	<u>242</u>
Total funds brought forward	27	(5,148)	206	(4,942)	(5,184)
Adjustment to last years reserves		-	-	-	-
Transfer between funds from last year		-	-	-	-
Total funds carried forward	27	<u>(8,807)</u>	<u>209</u>	<u>(8,598)</u>	<u>(4,942)</u>

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

SCOUTING IRELAND CLG
STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2023

	Notes:	16 mths to 31.12.2023 €'000	12 mths to 31.08.2022 €'000
Fixed Assets			
Tangible assets	14	1,897	2,035
Financial Assets	15	-	-
		<u>1,897</u>	<u>2,035</u>
Current Assets			
Stocks	16	22	17
Debtors : amounts falling due after more than one year	17	-	-
Debtors : amounts falling due within one year	17	479	608
Deposit of fixed assets		-	11
Cash at bank and in hand	18	3,411	2,626
		<u>3,912</u>	<u>3,262</u>
Total Current Assets			
Liabilities			
Creditors falling due within one year	19	(2,306)	(2,116)
		<u>1,606</u>	<u>1,146</u>
Net Current Assets			
		<u>3,503</u>	<u>3,181</u>
Total assets less current liabilities			
Creditors falling due after more than one year	20	(652)	(720)
Provision for liabilities	23	(11,449)	(7,403)
Net liabilities		<u>(8,598)</u>	<u>(4,942)</u>
The Funds of the Charity			
Unrestricted Funds			
General Funds	27	(8,807)	(5,148)
Designated Funds	27	-	-
Restricted Income Funds	27	209	206
Total charity funds		<u>(8,598)</u>	<u>(4,942)</u>

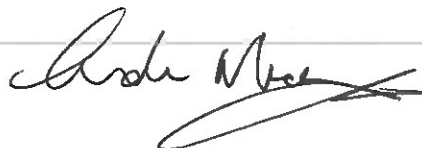
The notes at pages 25 to 35 form part of these accounts.

Signed on behalf of the Directors

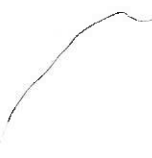
Richie Forde
Non-Executive Director



Aidan Magner
Non-Executive Director



On behalf of the Board of Directors on



SCOUTING IRELAND CLG
STATEMENT OF CASH FLOWS FOR THE 16 MONTH PERIOD ENDED 31ST DECEMBER 2023

	Notes	16 mths to 31.12.2023 Total €'000	12 mths to 31.08.2022 Total €'000
Cash flows from operating activities			
Net (expenditure)/ income for the financial period		(3,656)	242
Adjustments for:			
Depreciation of tangible fixed assets		349	215
Government grants amortized		(12)	(9)
(Increase) in stocks		(5)	(2)
Interest paid		11	3
Interest received		-	-
Decrease in debtors		129	11
Decrease in Deposit of Fixed Assets		11	
Increase in creditors		217	177
Increase in provisions		4,046	15
Net cash generated from operating activities		<u>1,090</u>	<u>652</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(210)	(71)
Interest received		-	-
Net cash used in investing activities		<u>(210)</u>	<u>(71)</u>
Cash flows from financing activities			
Closed Group fund movement in year		9	1
Interest paid		(11)	(3)
Net cash (used in) financing activities		<u>(2)</u>	<u>(2)</u>
Net Increase in cash and cash equivalents		878	579
Cash and cash equivalents at the beginning of the reporting period	18	2,005	1,426
Cash and cash equivalents at the end of the reporting period	18	<u>2,883</u>	<u>2,005</u>
Cash at bank and in hand	18	<u>2,883</u>	<u>2,005</u>

The notes at pages 25 to 35 form part of these accounts.

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 DECEMBER 2023

1 Accounting Policies

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

A) Basis of Preparation

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

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

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

B) Income

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

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

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

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

C) Donated Services and Facilities

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

D) Interest Receivable

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

E) Fund Accounting

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

F) Expenditure and Irrecoverable VAT

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

Scouting Ireland CLG

**NOTES TO THE FINANCIAL STATEMENTS FOR
FINANCIAL YEAR ENDED 31 DECEMBER 2023**

G) Cost of Raising Funds

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

H) Charitable Activities

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

I) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs and support staff costs. Support costs are apportioned by percentages as follows: Youth programme 25%, Development of scouting 30%, Adult support & training 25% and Support & Services to members 20%.

J) Governance Costs

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

K) Tangible Fixed Assets

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

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

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

L) Stock

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

M) Debtors

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

N) Cash at Bank and in Hand

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

O) Creditors and Provisions

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

**NOTES TO THE FINANCIAL STATEMENTS FOR
FINANCIAL YEAR ENDED 31 DECEMBER 2023**

P) Closed and Inactive Scout Groups

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

Q) Pensions

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

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

R) Financial Instruments

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

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

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

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

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

2 Legal status

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

3 Investment Income

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

4 Income from Donations

The company received donation income of €0.001m (2022: €0.050m) during the year, all of which was unrestricted funds.

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

Gasóga na hÉireann/Scouting Ireland CLG

NOTES TO THE ACCOUNTS
FOR 16 MONTH PERIOD ENDED 31 DECEMBER 2023

	Notes	16 month period ended 31.12.2023 Unrestricted €'000	16 month period ended 31.12.2023 Restricted €'000	16 month period ended 31.12.2023 Total €'000	Financial year ended 31.08.2022 Total €'000
5 Income from Charitable Activities					
Government Grant funding	5.1	-	2,228	2,228	1,698
National Scout Centres Income	5.2	1,421	-	1,421	639
National Events Income		226	-	226	138
Measuring Impact of Youth Organisations Grant (MIYO)	5.4	-	25	25	-
Gorta	5.5	-	-	-	6
		<u>1,647</u>	<u>2,253</u>	<u>3,900</u>	<u>2,481</u>

Analysis of Income from Charitable Activities

	Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Total
DCEDIY Youth Service Grant Scheme	142	141	399	452	1,134
DCEDIY Youth Climate Justice Fund Grant	71	-	-	-	71
DCEDIY Youth Service Grant - Capital Grant	10	12	10	8	40
Dept of Foreign Affairs Grant - Irish Aid	200	-	-	-	200
Dept of Social Protection - CE Scheme Grant Income	79	77	77	-	233
National Scout Centres Income	473	474	474	-	1,421
National Events	226	-	-	-	226
MIYO Grant - WOSM	25	-	-	-	25
Direct Income	1226	704	960	460	3350
Support Income from DCEDIY Youth Service Grant Scheme	137	166	137	110	550
Total Income from Charitable Activities	<u>1363</u>	<u>870</u>	<u>1097</u>	<u>570</u>	<u>3900</u>

5.1 Government Grant Funding

	Notes	16 month period ended 31.12.2023 €'000	Financial year ended 31.08.2022 €'000
Department of Children , Equality, Disability, Integration and Youth			
Youth Service Grant Scheme - General funding grant		1,684	1,278
Youth Service Grant Scheme - Additional Funding for Governance		-	25
Youth Service Grant - Youth Climate Justice Fund		71	39
Youth Service Grant - Capital Grant 2021		-	50
Youth Service Grant - Capital Grant 2022		-	45
Youth Service Grant - Capital Grant 2023		40	-
Youth Service Grant - Covid-19 Minor Grant Scheme		-	68
		<u>1,795</u>	<u>1,505</u>
Department of Foreign Affairs			
Irish Aid – Global Citizenship Education Grant		200	-
		<u>200</u>	<u>-</u>
Department of Social Protection- Community Employment Scheme			
Grant funding for CE Scheme - Larch Hill	5.2	233	178
		<u>233</u>	<u>178</u>
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media			
Fáilte Ireland - World Scout Foundation		-	15
		<u>-</u>	<u>15</u>
Total Government Grant Funding		<u>2,228</u>	<u>1,698</u>

During the period, the grant funding provided by the Department of Children, Equality, Disability, Integration and Youth for the Youth Service Grant Scheme General Funding Grant is €1.684m (12 mths to 31.08.2022: €1.303m). The General Funding Grant is received in quarterly instalments during the course of the year and it's purpose is for staff costs.

During the period grant funding of €0.071m (2022: €0.039m) was received from DCEDIY Youth Service Grant Scheme through the Youth Climate Justice Fund and it's purpose was to support the costs of charitable activities for youth led action on climate justice.

During the period a total of €0.040m was received from DCEDIY Youth Service Grant Scheme Capital Grant (2022: €0.095m) to support the Organisation's investment in capital infrastructure.

During the period a grant of €0.200m (2022: €nil) was received from the Department of Foreign Affairs under the Global Citizenship Education Grant scheme, Pave the Way programme, to support the pay and general administration costs of Scouting Ireland's work to contribute to the increased accessibility, quality and effectiveness of global citizenship education in Ireland.

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.

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

5.2 Department of Social Protection Community Employment Scheme

This represents the net income from the Department of Social Protection Community Employment Scheme operated from our National Scout Centre in Larch Hill.

	Larch Hill 31.12.2023	16 month period ended 31.12.2023 Total €'000	Financial Year Ended 31.08.2022 Total €'000
Grant Income	233	233	178
	<u>233</u>	<u>233</u>	<u>178</u>

5.3 National Scout Centres Income

	Larch Hill €'000	Lough Dan €'000	Mount Mellera €'000	Killaloe €'000	Total €'000
Operational Income	863	296	-	262	1,421
Total	<u>863</u>	<u>296</u>	<u>-</u>	<u>262</u>	<u>1,421</u>

The total amount received from the Employment Wage Subsidy Scheme was €nil (2022: €0.045m).

5.4 WOSM Grant - Measuring Impact: With, For and By Youth Organisations

	16 month period ended 31.12.2023 Total €'000	Financial Year Ended 31.08.2022 Total €'000
WOSM Grant	25	-
	<u>25</u>	<u>-</u>

5.5 Gorta

	16 month period ended 31.12.2023 Total €'000	Financial Year Ended 31.08.2022 Total €'000
WorldWise Global Schools	-	6
	<u>-</u>	<u>6</u>

6 Income from Other Trading Activities

	Notes	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Membership Income	6.1	3,016	2,034
Fundraising income		90	38
		<u>3,106</u>	<u>2,072</u>

6.1 Membership Income

	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Membership Fees	3,016	2,034
	<u>3,016</u>	<u>2,034</u>

Gasóga na hÉireann/Scouting Ireland CLG

NOTES TO THE ACCOUNTS
FOR 16 MONTH PERIOD ENDED 31 DECEMBER 2023

7 Other Income	16 month period ended 31.12.2023 Unrestricted €'000	16 month period ended 31.12.2023 Restricted €'000	16 month period ended 31.12.2023 Total €'000	Financial year ended 31.08.2022 Total €'000
Vat Refund	25	-	25	15
Other Income	78	1	79	4
	103	1	104	19

During the period a total of €0.001m (2022: €nil) was received from the National Youth Council of Ireland for a STEAM Youth Work Project.

8 Analysis of Expenditure on Costs of Raising Funds

	16 month period ended 31.12.2023 €'000	Financial Year ended 31.08.2022 €'000
Fundraising Costs		
12 Days of Christmas	46	44
	46	44

9 Analysis of Expenditure on Charitable Activities

Charitable activities have been analysed into four categories as explained in Note 1. Costs are allocated using the principles explained in that note. Youth programme includes the various educational activities in which members participate. Development activities are those which are focused on growing our movement. Adult support and training includes those activities which assist leaders and other adults involved in Scouts. Support and Services to the movement includes those activities, such as insurance and safeguarding of children, which underpin the activities of Scout Groups.

9.1 Analysis of Expenditure on Charitable Activities

9.1 Direct Costs	2023	Youth Programme	Development of Scouting	Adult Support & Training	Support & Services to Members	Financial year ended 31.08.2023
Staff Costs		206	195	620	575	1,596
National Scout Centres operations and development		326	326	326	-	978
Insurance		-	-	-	567	567
National Events expenditure		222	-	-	-	222
Scout county and provincial expenditure		-	-	-	243	243
DSP CE Scheme expenditure	9.5	79	79	79	-	237
Programme Support		269	-	-	-	269
International and affiliation fees		-	-	-	88	88
Volunteer Support		-	-	47	-	47
Volunteer travel and subsistence		1	2	11	11	25
Communications and public relations		-	16	-	-	16
YSGS Youth Climate Justice Grant 2022 refunded		11	-	-	-	11
Safeguarding costs		-	-	-	9	9
Gorta Grant - grant refunded		4	-	-	-	4
Other Costs		-	-	-	30	30
Total Direct Costs		1118	618	1083	1523	4342
Total Support costs	9.2	1592	1911	1592	1273	6368
Total expenditure on Charitable Activities		2710	2529	2675	2796	10710

9.2 Support Costs	Note	16 month period ended 31.12.2023 €'000	Financial Year ended 31.08.2022 €'000
Legal Provisions		4,071	240
Human Resources, Company Secretarial, Legal and Professional Cost		853	331
Central Management		303	154
Finance & Accounting		467	261
Office Accommodation and Services		250	189
Property & Equipment Depreciation Less Amortisation of grant		161	106
Governance	9.4	148	96
Information Technology and business solutions		115	56
		6,368	1,433

Where a department supports all the charity's activities the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. Support costs are apportioned by percentage as follows: Youth Programme 25%, Development of Scouting 30%, Adult Support & Training 25% and Support & Services to Members 20%.

Gasóga na hÉireann/Scouting Ireland CLG

NOTES TO THE ACCOUNTS
FOR 16 MONTH PERIOD ENDED 31 DECEMBER 2023

9.3 Direct Costs	2022	Youth Programme	Development of Adult Scouting	Support & Training	Support & Services to Members	Financial year ended 31.08.2022
Insurance		-	-	-	349	349
Other Costs		-	-	-	13	13
Volunteer Support		-	-	43	-	43
DSP CE Scheme expenditure	9.5	60	59	59	-	178
Staff Costs	11	155	183	505	444	1,287
National Scout Centres operations and development		154	153	153	-	460
Scout county and provincial expenditure		-	-	-	163	163
Safeguarding		-	-	-	13	13
Communications and public relations		-	42	-	-	42
National Events expenditure		129	-	-	-	129
International and affiliation fees		-	-	-	47	47
Volunteer travel and subsistence		11	7	12	8	38
Programme Support		117	-	-	-	117
Erasmus & Leargas - grant refunded		11	-	-	-	11
Irish Aid 2021 Grant refunded		10	-	-	-	10
Total Direct Costs		647	444	772	1,037	2,900
Total Support costs		359	430	359	285	1,433
Total expenditure on Charitable Activities		1,006	874	1,131	1,322	4,333

9.4 Governance costs including Auditors Remuneration

	16 month period ended 31.12.2023	Financial Year Ended 31.08.2022
	Total €'000	Total €'000
Board Expenses	16	13
AGM costs	15	-
	<u>31</u>	<u>13</u>

Included within Governance is the Auditors remuneration

	16 month period ended 31.12.2023	Financial Year Ended 31.08.2022
	Total €'000	Total €'000
Audit of Individual company accounts	86	43
Other Non - Audit services	31	40
	<u>117</u>	<u>83</u>
Total costs	<u>148</u>	<u>96</u>

Auditors Remuneration includes audit fees for Gasóga na hÉireann/Scouting Ireland CLG, Scouting Ireland (Association), Scouting Ireland Campsites and Facilities CLG, Scout Foundation (N.I.) CLG and Scouting Ireland (N.I.) Ltd.

9.5 Department of Social Protection - Community Employment Scheme

	16 month period ended 31.12.2023	Financial Year Ended 31.08.2022
	Total €'000	Total €'000
Larch Hill		
Wages and salaries	228	167
Materials and training	6	11
Travel	3	-
	<u>237</u>	<u>178</u>

Gasóga na hÉireann/Scouting Ireland CLG

NOTES TO THE ACCOUNTS
FOR 16 MONTH PERIOD ENDED 31 DECEMBER 2023

10 Net Income / (Expenditure) for the Year

	16 month period ended	Financial Year Ended
	31.12.2023	31.08.2022
	€'000	€'000
<i>This is stated after charging/ (crediting):</i>		
Depreciation	349	215
Bank Interest payable	11	3
Foreign Exchange Movement	3	(1)
Auditors Remuneration	86	43

11 Analysis of Staff Costs, Directors' Remuneration and Expenses, and the Cost of Key Management Personnel

The average number of employees during the year was 39 (2022:36). This excludes those employed on the Department of Social Protection Community Employment scheme.

	Direct €'000	Support €'000	Governance €'000	16 month period ended 31.12.2023 Total €'000	Financial Year Ended 31.08.2022 Total €'000
Staff Costs	1,389	513	-	1,902	1,401
PRSI Costs	170	61	-	231	143
	<u>1,559</u>	<u>574</u>	<u>-</u>	<u>2,133</u>	<u>1,544</u>
Pension Costs	35	17	-	52	62
Death in Benefit	12	4	-	16	21
Staff Travel	121	22	-	143	69
Staff Training	14	8	-	22	7
	<u>182</u>	<u>51</u>	<u>-</u>	<u>233</u>	<u>159</u>
Total staff cost	<u>1,741</u>	<u>625</u>	<u>-</u>	<u>2,366</u>	<u>1,703</u>

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

	16 months to 31/12/2023	No. of employees	12 months to 31/8/2022	No. of employees
Salary bands apportioned pro rata according to the financial period	€		€	
	80,000 - 93,332	0	60,000 - 69,999	0
	93,333 - 106,665	1	70,000 - 79,999	1
	106,667 - 119,999	0	80,000 - 89,999	0
	120,001 to 133,333	1	90,001 - 100,000	2
	133,334 to 146,667	1	100,001 - 110,000	0

Director Expenses

During the period 3 (2022: 4) directors were reimbursed for their out of pocket expenses incurred attending meetings and carrying out their duties. The total amount reimbursed was €0.002m (2022: €0.007m). They were not paid and did not receive any other benefits (2022:€NIL).

The management team earned a total of €0.808m in the 16 months to 31.12.2023 (12 mths to 31.12.2022: €0.545m) inclusive of employer PRSI.

12 Staff Numbers

The average number of employees during the year was 49 (2022: 46). This includes those employed on the Department of Social Protection Community Employment scheme. The numbers are broken down as follows:

	16 month period ended 31.12.2023 No.	Financial Year Ended 31.08.2022 No.
Direct Staff	30	28
Support Staff	9	8
DSP Supervisor	1	1
DSP Participants	9	9
	<u>49</u>	<u>46</u>

13 Corporation Taxation

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

14 Tangible Fixed Assets

COST	LAND & BUILDINGS	FIXT. & FITTINGS	MOTOR BOATS	MOTOR VEHICLES	COMPUTER EQP	Total
						€'000
Opening Balance 01/09/2022	4,284	712	10	8	184	5,198
Additions	-	111	2	-	97	210
Disposals	-	-	-	-	0	0
Closing Balance 31/12/2023	4,284	823	12	8	281	5,408
Depreciation						
Opening Balance 01/09/2022	2,328	674	10	8	142	3,162
Depreciation Charge	200	69	1	-	79	349
Disposals	-	-	-	-	0	0
Closing Balance 31/12/2023	2,528	743	11	8	221	3,511
Net Book Value as at 31/12/2023	1,756	80	1	-	60	1,897
Net Book Value as at 31/08/2022	1,956	38	-	-	42	2,035

15 Financial Assets

	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Opening Balance 01/09/2022	-	-
Additions (Note)	-	-
Closing Balance 31/12/2023	-	-

Gasóga na hÉireann/Scouting Ireland CLG acquired 100% of Scouting Ireland (N.I.) Ltd. The registered address of Scouting Ireland (N.I.) Ltd is c/o The Scout Foundation (NI), NICVA, 61 Duncairn Gardens, Belfast, Northern Ireland BT15 2GB. The cost of this investment was €116 and as the accounts of Gasóga na hÉireann/Scouting Ireland CLG are presented rounded to the nearest thousand, this investment has not been shown on the balance sheet or associated note above.

16 Stocks

	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Stock of miscellaneous materials and stationery	22	17

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

17 Debtors

	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Due after more than one year		
Other Debtors	-	-
Due Within One Year		
Trade Receivables	74	151
Other Debtors	2	8
Prepayments	177	299
Amounts owed by related parties	226	150
All debtors fall due within one year	479	608

There is no bad debt provision

18 Cash and Cash Equivalents

	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Cash at bank and in hand	3,411	2,626
Less Bank Overdraft	-	(26)
Less Bank Loan	(528)	(595)
	2,883	2,005

NOTES TO THE ACCOUNTS
FOR 16 MONTH PERIOD ENDED 31 DECEMBER 2023

19 Creditors : Amounts Falling Due Within One Year	Notes	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Trade payables		128	152
Accruals		1,058	778
PAYE/PRSI/USC/LPT		157	225
Bank overdraft		0	26
Bank Loan < 1 Year		71	72
Amounts owed to related parties		511	511
Deferred income		344	319
Deferred income (capital grants)	21	9	9
DSP CE Scheme Larch Hill deferred income		18	24
		2,306	2,116

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Amounts owed to related parties and other entities are unsecured, interest free and are repayable on demand.

Included within deferred income are deferred membership fees of €0.225m (2022: €0.161m) and Events income of €0.119m (2022: €0.158m).

Gasóga na hÉireann/Scouting Ireland availed of the Debt Warehousing Scheme for payroll taxes and the remaining balance at 31 December 2023 is €0.108m (2022: €0.186m) which is included in the PAYE/PRSI/USC/LPT liability.

Other taxes including social insurance are repayable at various dates in accordance with the applicable statutory provisions. The amount owed to related parties represents a government grant received by The Scout Foundation which was used by Scouting Ireland (CSI) to build the National Office at Larch Hill and is payable to The Scout Foundation.

20 Creditors : Amounts Falling Due After More Than One Year	Notes	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Deferred Income (Capital Grants)	21	80	92
Closed group fund	22	115	106
Bank Loan > 1 Year		457	522
		652	720

21 Deferred Income (Capital Grants)	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Capital Grant		
Opening Balance	101	110
Amortised during the period	(12)	(9)
Closing Balance	89	101
Split as :		
Creditors due > 1 year	80	92
Creditors due < 1 year	9	9
	89	101

22 Closed Group Fund

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

	Opening Balance 01.09.2022 €'000	Net Transfers €'000	Closing Balance 31.12.2023 €'000
Closed group fund	106	9	115

23 Provision for Liabilities

	16 month period ended 31.12.2023 €'000	Financial Year Ended 31.08.2022 €'000
Opening provision	7,403	7,388
Movements in Provisions during the year	4,046	15
Closing Provision	11,449	7,403

Included in the financial statements is a provision for liabilities of €11.449m (2022: €7.403m), which relates to liabilities arising from historical child sexual abuse concerns in legacy organisations; being the Catholic Boy Scouts of Ireland Association of Ireland. FRS 102 requires that Gasóga na hÉireann / Scouting Ireland's Board of Directors review this liability to ensure that the financial statements provide a true and fair view of the financial position as at the financial period end.

The Directors review the provision annually, taking account of legal advice and estimates, and are satisfied that the provision in these financial statements is appropriate. Further incidents and/or claims may still be notified to Gasóga na hÉireann/Scouting Ireland for events which occurred prior to the 31st December 2023. Since the nature of any such potential incidents or claims is not yet known, it is not possible to determine the probability of liability or to estimate their value. Therefore there is an unquantifiable contingent liability in respect of such incidents and/or claims.

24 Capital Commitment

At the financial period end the Company had capital commitments for buildings of €NIL (2022:€NIL)

25 Related parties and other entities

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

Membership fees of €3.016m, National Campsite income, National training and events income was received from Scout Groups and individual members during the period. A donation of €nil (2022 €0.050M) was received from the Outdoor Adventure Store (Liffey Street) Limited during the period.

The intercompany balances are as follows:

	Sales made by SI to related party	Management charges to related party	Purchases from related party	Amounts due from related party at 31 December 2023	Amounts due from related party at 31 August 2022
				€'000	€'000
Scouting Ireland Campsite and Facilities CLG	-	-	-	187	150
The Scout Foundation (N.I.) CLG	-	-	-	38	-
Outdoor Adventure Store (Liffey Street) Limited	-	2	61	-	-
	-	2	61	225	150
Due to related parties :					
Outdoor Adventure Store (Liffey Street) Limited	-	-	-	6	-
The Scout Foundation CLG	-	-	-	511	511

26 Pension

Some staff are members of a defined contribution pension scheme. Contributions by the company are charged to the Statement of Financial Activities as incurred.

The assets of the scheme are held separately to the assets of the company. The employer's contributions made to the scheme in the 16 month period were €0.053m (2022: €0.062m). The company had an accrual in respect of this scheme of €0.005m (2022: €0.014m).

In addition the company provides access to pension advice and facilitates payments through the payroll system to employees personal retirement savings accounts (PRSA's). Membership of the scheme is voluntary and employees may join immediately upon commencing employment. There was €Nil outstanding on the PRSA scheme at the period end (2022:€NIL)

27 Analysis of Funds

	Opening Balance	Incoming Resources	Resources Expended	Closing Balance
Analysis of general fund	(5,148)	4,857	(8,516)	(8,807)
Analysis of restricted fund	206	2,254	(2,251)	209
	(4,942)	7,111	(10,767)	(8,598)

28 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on

14th June, 2025