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 Financial Year ended 31 December 2024

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

GASÓGA NA HÉIREANN / SCOUTING IRELAND

REPORT AND ACCOUNTS FINANCIAL YEAR ENDED 31 DECEMBER 2024

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GASÓGA NA HÉIREANN / 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	HLB Ireland Audit Services Limited Suite 7, The Courtyard, Carmanhill Road, Sandyford, Dublin 18
Bankers	Allied Irish Banks plc 10 Main Street, Dundrum, Dublin 2
Solicitors	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** Ned Brennan (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 (resigned 09/12/2024) 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 (removed 21/04/2024) Donnachadha Reynolds (removed 21/04/2024) David Connolly (appointed 22/03/2025) Norma Judge (appointed 26/03/2025) Lucy Kay (appointed 14/05/2025)
Company Secretary	Mary Hogg

GASÓGA NA HÉIREANN / SCOUTING IRELAND

CHAIRPERSON'S STATEMENT
for the FINANCIAL YEAR ENDED 31 DECEMBER 2024

Dear Members,

It is my privilege to present the Chairperson's Report for Scouting Ireland for the year ended 31 December 2024.

The year under review was one of significant challenge, transition, and ultimately progress for our organisation. The first half of 2024 was marked by a series of events that tested both the resilience of our governance structures and the strength of our movement. Most notably, the Board faced the difficult decision to convene an Extraordinary General Meeting to remove two directors. This decision was not taken lightly. It followed careful consideration, open discussion, and a commitment to ensuring that Scouting Ireland continues to uphold the highest standards of integrity, transparency, and accountability in all aspects of its governance.

Alongside this, there was a degree of uncertainty surrounding the arbitration process. For much of the early part of the year, the outcome and implications of arbitration were unclear. This created a challenging environment for decision-making, as the Board sought to balance the need for continuity in our operations with the responsibility to plan for multiple possible scenarios. During this time, I am deeply grateful to my fellow directors, our professional staff, and our volunteer leaders for maintaining their focus on the delivery of quality Scouting experiences for our members.

However, it is important to acknowledge that the latter half of the year brought a marked improvement in stability and outlook. The resolution of key governance issues and greater clarity on the arbitration process allowed us to refocus our energy on the future. The atmosphere within the Board became more constructive, and we were able to return our attention to strategic priorities, operational delivery, and building stronger relationships across all levels of the organisation.

The Board concluded our external governance review conducted by David W Duffy of the governance institute and our governance subcommittee mobilised in turning this review into key actionable tasks.

From a governance perspective, the events of 2024 reinforced the importance of robust processes, open communication, and early intervention when challenges arise. The Board has committed to ongoing training, clearer role definitions, and improved channels for engagement with members. These measures will strengthen our capacity to manage future challenges while keeping our focus firmly on our mission.

Looking ahead, 2025 presents opportunities to build on the lessons learned in 2024. Our priorities will include delivering on our strategic plan, continuing to improve

transparency and member engagement, and supporting the ongoing recovery and growth of our organisation. Above all, we remain committed to providing safe, inclusive, and adventurous Scouting experiences that help young people develop skills for life. In 2024 the Board of Scouting Ireland recruited a new CEO, Sean Sheehan, in fact his first official day of work was at Crinnui last year.

I would like to thank my fellow directors for their service, often in the face of difficult circumstances; our Chief Executive Officer and professional staff for their dedication; and, most importantly, the thousands of volunteers who deliver Scouting every week in communities across Ireland.

Richard Forde
Chairperson and Director

GASÓGA NA HÉIREANN / SCOUTING IRELAND

DIRECTORS REPORT

FINANCIAL YEAR ENDED 31 DECEMBER 2024

The Directors, who are also the Trustees for the purposes of charity law, are pleased to present their annual Directors' Report together with the financial statements of the charity for the financial year ending 31 December 2024 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 (Amendment) Act, 2024, 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 2019).

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.
- 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 grant and the income from membership, National Scout Centers, donations and National and International event.

Introduction and Overview

The 2024 financial year has been one of continued renewal, deepening engagement, and steady progression for Scouting Ireland. As we reflect on the year past, we are reminded of the profound resilience and dedication of our volunteers, youth members, staff, and partners across the entire island of Ireland.

Membership

Membership grows, steadily but low single digit growth. We continue to recover post covid, but with the pandemic lockdowns in our rear-view mirrors, growth is now becoming a reality and one that locally we are delivering on.

A review of the membership database in June 2024 indicated that membership stood at just over 36,000, with approximately 8,000 adult members.

With 6 provinces, 40 counties and over 400 groups, we are well represented across the country. We have presence in every corner of the country and we are well set for growth across the coming years.

Every group, rural and urban is seeing growth, in many areas we have waiting lists for youth members, and our challenge now is to onboard a new generation of scouters.

Training

On the topic of onboarding scouters, training has become much more accessible. BAS training is now routinely delivered in hybrid fashion and in 2024, over 1,800 BAS courses were completed. In the space of 2 years the training community have doubled the number of scouters receiving BAS training (1243 Gilwell woggles issued) and for the first time in 7 years, 114 Wood badge beads were awarded.

Across 2024 our training community has really stepped up its delivery and we thank them for their service.

Governance

Over the course of this year, Scouting Ireland has built upon the governance reforms initiated in recent years. David W. Duffy completed an independent review of board governance and published a review that has been filed with the department and is published on our website. Scouting Ireland (via the governance subcommittee have started delivering on the findings of the report)

With the support and direction of our members, we have continued to implement and embed the changes mandated by the membership since 2018, ensuring that our structures, policies, and practices not only meet but exceed the standards of good governance and public accountability expected of a modern youth-focused charity.

Youth Empowerment

The continued success of our Youth Programme, underpinned by the Scout Method, has been a highlight. We have seen remarkable leadership from our young people—locally, nationally, and internationally—demonstrating initiative, compassion, and innovation in service to their communities. Our National Youth Representatives again played a vital role in shaping decision-making via the youth fora, and their work on strengthening the Youth Charter and peer-led engagement initiatives has been exemplary.

Scout Centres

This year marked a turning point in our ability to sustainably manage and grow our National Scout Centres. These centres have not only returned to pre-pandemic levels of activity but are also increasingly recognised as vital educational and social infrastructure. Thanks to the tireless work of our staff teams and volunteers, we now see a roadmap toward self-sufficiency and growth in these vital assets.

Board Efficacy

We do need to acknowledge that we had a tumultuous year at the board level, culminating in an EGM in the Helix which voted 2 directors off the Board. The events that preceded pulled to the very heart of our organisation; however, a cathartic healing commenced in the foyer of the Helix that afternoon. What was remarkable that afternoon was the respect and "scoutlike" fashion in which the debate was conducted.

From a financial perspective, the organisation continues to face headwinds. While detailed financials are provided in the Financial Controller's report, it is clear that a cautious and strategic approach remains necessary. We have worked to mitigate the impact of inflation, maintain essential services, and sustain reserves in line with our policy objectives. This necessitated a significant increase in membership fees, while this was a necessary action, the board do acknowledge that lessons were learned in how this was communicated to the membership.

The Board has prioritised transparency and fiscal responsibility throughout.

Safeguarding

Scouting Ireland continues to work closely with regulatory and statutory partners. Our engagement with Tusla, the Charities Regulator, and the Department of Children, Equality, Disability, Integration and Youth has remained constructive, with strong recognition of our efforts in safeguarding, compliance, and governance. Our counterparts in Northern Ireland have similarly acknowledged the cross-border alignment of standards and operational capacity. The relationship with the Department of Children, Equality, Disability, Integration and Youth is of paramount importance to Scouting Ireland both in terms of its financial support, and in terms of its guidance. This support is gratefully acknowledged and truly valued.

Volunteer Lead & Staff Supported

This year also saw the strengthening of the partnership between our professional staff and our volunteer leadership. The Core team structures continued to grow across the year, forming the core tenant of Volunteer lead Staff supported. However, we continue to see gaps in all core teams and ask you, if you have time, want to volunteer up, to apply for any team that fits your passion.

This collaboration is central to the ethos of Scouting Ireland, ensuring that we remain a volunteer-led but professionally supported Movement, grounded in shared values and mutual respect.

We are indebted to the hard work, professionalism and dedication of the executive team led by our CEO Sean Sheehan and the long hours spent travelling to all quarters of the island. We seek always to engage with local scouters and to listen and learn from the feedback we receive. Nearly all the feedback has been thankfully positive over the last 12 months.

Sean Joined us in September 2024 commencing immediately after Crinniú. The board would like to take this time to thank and congratulate Joe Marken for his role across 2024 for his dedication and support. Joe has continued to support the organisation through guidance and mentorship for new board members and facilitating a seamless hand off to Sean.

Achievements and Performance

Scouting Ireland has a membership of circa 36,000 and is active in more than 400 communities in Ireland. There were 197 Beavers, 217 Cubs, 14 Scouts and 6 Venturers awarded the Chief Scout Award in the financial year to 31st December 2024.

Financial Review

These financial statements cover the financial year from the 1st January 2024 to the 31st December 2024. The comparative figures are for the 16-month period from the 1st September 2022 to the 31st December 2023.

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 which are starting to have a positive impact on the finances of the Company. Membership income has increased in 2024 following a decline in numbers during the Covid-19 pandemic.

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 Hill 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 2019).

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.

Financial Highlights

- **Net Expenditure of (€1.484m) in the financial year 2024 compared with Net Expenditure of (€3.656m) in the 16-month period 2022/23. This figure includes legal provisions of €0.970m in 2024 (€4.071m for the 16-month period 2022/23)**
- **Net Expenditure before legal provisions was (€0.514m) in 2024 compared with Net Income of €0.415m in 2022/23**
- **Income from charitable activities decreased by 27% to €2.848m (pro rata decrease of 3%) whilst membership income decreased by 17% to €2.505m (pro rata increase of 11%**
- Spending on charitable activities decreased by 35% to €6.919m (pro rata decrease of 14%); spending on charitable activities net of legal provisions decreased by 10% in the period (pro rata increase of 19%)
- **Income from the National Scout Centres has decreased in the financial year 2024 from €1.421m in 2022/23 to €0.650m in 2024, a decrease of 54% (pro rata decrease of 39%)**

Results

Income

Total income for 2024 amounted to €5.483m compared with €7.111m in 2022/23, a decrease of 23% (pro rata increase of 3%).

In 2024 we received wonderful support from the Department of Children, Equality, Disability, Integration and Youth for our core grant of €1.426m. We received a grant of €0.226m 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 €0.100m under the DFA 2022 Global Citizenship Education Grant Scheme and a grant from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media of €0.006m under the Sports Capital & Equipment Grant Scheme.

During the financial year Scouting Ireland continued to make our National Scout Centre's at Larch Hill and Killaloe available to assist the government's humanitarian effort to house Ukrainian refugees. The contract at Larch Hill continued until June 2024 and the contract at Killaloe continued until July 2024. Total operational income for the National Scout Centres was €0.650m in 2024 (€1.421m in 2022/23).

Expenditure

Total expenditure for 2024 amounted to €6.967m compared with €10.767m in 2022/23, a decrease of 35% (pro rata decrease of 14%). This decrease was largely driven by a decrease in legal provisions of €3.101m over last year. There was a slight increase in HR, Co Sec, legal and professional costs of 0.094m over last year. Our National Scout Centres' expenditure decreased by €0.408m and insurance costs decreased by €0.051m 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 year decreased by €1.484m. 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 2024, the unrestricted reserve was in a deficit position of (€10.243m), (2022/23: (€8.807m). 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 €0.007m.

Remuneration / Pay Policy

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 12 of the financial statements. 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 Nominations 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 €11.870m. Under FRS102 Scouting Ireland's Board of Directors are required to determine the liability for the historical child sexual abuse concerns in the legacy organisations; Catholic Boy Scouts of Ireland (CBSI) and the Scout Association of Ireland (SAI), so that the financial statements provide a true and fair view of the financial position at the financial year end. The Directors are satisfied that appropriate provision has been included in the financial statements for the financial year ended 31 December 2024. This provision is reviewed on an annual basis in conjunction with legal advice.

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 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 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.

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 operational 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 27 to the financial statements.

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

On the 26th May 2025, Arbitration with Allianz was settled. The Directors are satisfied with the outcome.

Statement of Going Concern

For the purpose of considering the going concern basis of preparation of the company, the Board of Directors met and undertook a robust assessment of going concern. This assessment includes financial and cashflow projections with detailed assumptions contained within together with obtaining third party advice to support key expenditure or liabilities of the company included in these projections.

Scouting Ireland had a net expenditure for the financial year of (€1.484m) (2022/23: net expenditure (€3.656m), and at the end of the financial year had net liabilities of (€9.502m) (2022/23: net liabilities (€10.082m)) with net current assets of €0.724m (2022/23: net current assets €1.606m).

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 financial year 2024 and the projected increase in membership numbers and revenue in 2025/2026.
- 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 expert legal 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.

Scouting Ireland had a net operating expenditure before legal provisions for the financial year to 31 December 2024 of €0.514m.

The early payment initiative for Census 2025 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 25 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 acting have assessed that the company will have the ability to meet its liabilities for a minimum period of 12 months from date of signing off these Financial Statements.

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
HLB Ireland Audit Services Limited were appointed auditors by the directors to fill the casual vacancy and they have expressed their willingness to continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Richard Forde
Director

John Holland
Director

Date: 16 August 2025

GASÓGA NA HÉIREANN / SCOUTING IRELAND

STATEMENT OF DIRECTORS RESPONSIBILITIES

FINANCIAL YEAR ENDED 31 DECEMBER 2024

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 in compliance with the Statement of Recommended Practice (SORP) "Accounting and Reporting for Charities", effective 1 January 2019.

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

Richard Forde
Director

John Holland
Director

Date: 16 August 2025

GASÓGA NA HÉIREANN / SCOUTING IRELAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF GASÓGA NA HÉIREANN / SCOUTING IRELAND

Opinion

We have audited the financial statements of Gasóga na hEireann/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 2024, 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 hEireann/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 2024 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.

Material uncertainty relating to going concern

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

We draw attention to Note 3 to the Financial Statements, concerning the Company's ability to continue as a going concern. The Company incurred a deficit for the financial year of €1.484m (2023: deficit €3.656m) and the Company had net current liabilities of €10.082m (2023: €8.598m) at the statement of financial position date leading to concern about the Company's ability to continue as a going concern.

The Company had a cash balance of €1.998m (2023: €3.411m) at the statement of financial position date. The going concern assumption is that the Company has sufficient funds to continue operations to the end of 2026, and thereafter the Company will need to raise further funds to discharge the provisions for liabilities.

These events and conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

GASÓGA NA HÉIREANN / SCOUTING IRELAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF
GASÓGA NA HÉIREANN / SCOUTING IRELAND (contd)

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 102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company financial reporting process.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF GASÓGA NA HÉIREANN / SCOUTING IRELAND (contd)

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.

GASÓGA NA HÉIREANN / SCOUTING IRELAND

INDEPENDENT AUDITOR'S REPORT TO THE MEMBER OF GASÓGA NA HÉIREANN / SCOUTING IRELAND (contd)

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.

John Duffy
For and on behalf of
HLB Ireland Audit Services Limited
Suite 7
The Courtyard
Carmanhall Road
Sandyford
Dublin 18

Date: 16 August 2025

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted Funds €'000	Restricted Funds €'000	Year End Total Funds 31.12.2024 €'000	16-months Total Funds 31.12.2023 €'000
Income :					
Donations	5	-	-	-	1
Income from Charitable Activities	6				
Youth Programme		656	417	**1,073**	1,363
Development of Scouting		217	297	**514**	870
Adult support & training		217	588	**805**	1,097
Support & services to Members		-	456	**456**	570
Total Income from Charitable Activities		1,090	1,758	**2,848**	3,900
Income from Other Trading Activities	7	2,596	-	**2,596**	3,106
Other Income	8	39	-	**39**	104
Total Income		3,725	1,758	**5,483**	7,111
Expenditure:					
Costs of raising funds	9	43	-	**43**	46
Expenditure on Charitable Activities	10				
Youth Programme		1,357	442	**1,799**	2,710
Development of Scouting		1,049	299	**1,348**	2,528
Adult support & training		1,214	596	**1,810**	2,675
Support & services to Members		1,493	469	**1,962**	2,797
		5,113	1,806	**6,919**	10,710
Other		5	-	**5**	11
Total Expenditure		5,161	1,806	**6,967**	10,767
Net Income / (Expenditure)		(1,436)	(48)	**(1,484)**	(3,656)
Net movement in funds for the year		(1,436)	(48)	**(1,484)**	(3,656)
Reconciliation of funds		(1,436)	(48)	**(1,484)**	(3,656)
Total funds brought forward	29	(8,807)	209	**(8,598)**	(4,942)
Total funds carried forward	29	(10,243)	161	**(10,082)**	(8,598)

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

The notes at pages 20 to 39 form part of these financial statements.

GASÓGA NA HÉIREANN / SCOUTING IRELAND

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2024

	Notes:	Year ended 31.12.2024 €'000	16 mths to 31.12.2023 €'000
Fixed Assets			
Tangible assets	15	**1,665**	1,897
Financial Assets	16	-	-
		1,665	1,897
Current Assets			
Stocks	17	**13**	22
Debtors: amounts falling due after more than one year	18	-	-
Debtors: amounts falling due within one year	18	**570**	479
Cash at bank and in hand	19	**1,998**	3,411
Total Current Assets		**2,581**	3,912
Liabilities	20	**(1,857)**	(2,306)
Creditors falling due within one year			
Net Current Assets		**724**	1,606
Total assets less current liabilities		**2,389**	3,503
Creditors falling due after more than one year	21	**(601)**	(652)
Provision for liabilities	25	**(11,870)**	(11,449)
Net liabilities		**(10,082)**	(8,598)
The Funds of the Charity			
Unrestricted Funds			
General Funds	29	**(10,243)**	(8,807)
Designated Funds	29	-	-
Restricted Income Funds	29	**161**	209
Total charity deficit		**(10,082)**	(8,598)

The notes at pages 20 to 39 form part of these financial statements.

Signed on behalf of the Directors

Richard Forde
Non-Executive Director

John Holland
Non-Executive Director

Date: 16 August 2025

STATEMENT OF CASH FLOWS FOR THE FINANCIAL YEAR ENDED 31ST DECEMBER 2024

	Notes	Year ended 31.12.2024 Total €'000	16 mths to 31.12.2023 Total €'000
Cash flows from operating activities			
Net (expenditure)/ income for the financial period		**(1,484)**	(3,656)
Adjustments for:			
Depreciation of tangible fixed assets		**239**	349
Government grants amortized		**(9)**	(12)
Interest paid		**5**	11
Decrease / (Increase) in stocks		**9**	(5)
(Increase) / Decrease in debtors		**(91)**	129
Decrease in Deposit of Fixed Assets		**-**	11
(Decrease) / Increase in creditors		**(449)**	189
Increase in provisions		**421**	4,046
Net cash generated from operating activities		**(1,359)**	1,062
Cash flows (used in)/from investing activities			
Purchase of tangible fixed assets		**(7)**	(210)
Net cash used in investing activities		**(7)**	(210)
Cash flows from financing activities			
Repayment of bank loan		**(53)**	(65)
Closed Group fund movement in year		**11**	9
Interest paid		**(5)**	(11)
Net cash generated from/(used in) financing activities		**(47)**	(67)
Net (decrease)/increase in cash and cash equivalents		**(1,413)**	785
Cash and cash equivalents at the beginning of the reporting period	19	**3,411**	2,626
Cash and cash equivalents at the end of the reporting period	19	**1,998**	3,411
Cash at bank and in hand	19	**1,998**	3,411

The notes at pages 20 to 39 form part of these financial statements.

GASÓGA NA HÉIREANN / SCOUTING IRELAND

NOTES TO THE FINANCIAL STATEMENTS FOR
FINANCIAL YEAR ENDED 31 DECEMBER 2024

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 2019) - (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 5, 6, 7 & 8).

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.

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
Buildings	2%/4%/10%
Fixtures and fittings	33%
Motor boats	33%
Motor vehicles	33%
Computer equipment	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.

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 Statement of Going Concern

Scouting Ireland had a net expenditure for the financial year of (€1.484m) (2022/23: net expenditure (€3.656m), and at the end of the financial year had net liabilities of (€9.502m) (2022/23: net liabilities (€10.082m)) with net current assets of €0.724m (2022/23: net current assets €1.606m).

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 financial year 2024 and the projected increase in membership numbers and revenue in 2025/2026.
- 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 expert legal 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.

Scouting Ireland had a net operating expenditure before legal provisions for the financial year to 31 December 2024 of €0.514m.

The early payment initiative for Census 2025 shows continued growth in our membership and the Board projects the Organisation will be back to pre-pandemic figures in the near future.

3 Statement of Going Concern (contd)

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 25 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 acting have assessed that the company will have the ability to meet its liabilities for a minimum period of 12 months from date of signing off these Financial Statements.

4 Investment Income

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

5 Income from Donations

The company received donation income of €0.012m (2023: €0.001m) 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 Statement.

6 Income from Charitable Activities

	Notes	Financial year ended 31.12.2024 Unrestricted €'000	Financial year ended 31.12.2024 Restricted €'000	**Financial year ended 31.12.2024 Total €'000**	16-month period ended 31.12.2023 Total €'000
Government Grant funding	6.1	-	1,758	**1,758**	2,228
National Scout Centres Income	6.3	650	-	**650**	1,421
National Events Income		440	-	**440**	226
Measuring Impact of Youth Organisations Grant (MIYO)	6.4	-	-	**-**	25
		1,090	1,758	**2,848**	3,900

Analysis of Income from Charitable Activities

	Youth Programme €'000	Development of Scouting €'000	Adult support & training €'000	Support & services to Members €'000	Total €'000
DCEDIY Youth Service Grant Scheme	118	65	389	357	929
Dept of Foreign Affairs Grant - Irish Aid	100	-	-	-	100
Dept of Social Protection - CE Scheme Grant Income	75	76	75	-	226
Dept of Tourism, Culture, Arts – Sports Capital Grant	-	6	-	-	6
National Scout Centres Income	216	217	217	-	650
National Events	440	-	-	-	440
Direct Income	**949**	**364**	**681**	**357**	**2,351**
Support Income from DCEDIY Youth Service Grant Scheme	124	150	124	99	497
Total income from Charitable Activities	**1,073**	**514**	**805**	**456**	**2,848**

6.1 Government Grant Funding

	Notes	Financial year ended 31.12.2024 €'000	16-month period ended 31.12.2023 €'000
Department of Children, Equality, Disability, Integration and Youth			
Youth Service Grant Scheme - General funding grant		**1,426**	1,684
Youth Service Grant - Youth Climate Justice Fund		**-**	71
Youth Service Grant - Capital Grant 2023		**-**	40
		1,426	1,795
Department of Foreign Affairs			
Irish Aid – Global Citizenship Education Grant		**100**	200
		100	200
Department of Social Protection- Community Employment Scheme			
Grant funding for CE Scheme - Larch Hill	6.2	**226**	233
		226	233
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media			
Sports Capital & Equipment Programme Grant		**6**	-
		6	-
Total Government Grant Funding		**1,758**	2,228

During the year, the grant funding provided by the Department of Children, Equality, Disability, Integration and Youth for the Youth Service Grant Scheme General Funding Grant was €1.426m (16 mths to 31.12.2023: €1.684m). 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 year grant funding of €0.0m (16 mths to 31.12.2023: €0.071m) was received from DCEDIY Youth Service Grant Scheme through the Youth Climate Justice Fund. The purpose of the grant was to support the costs of charitable activities for youth led action on climate justice.

During the year a total of €0.0m (16 mths to 31.12.2023: €0.040m) was received from DCEDIY Youth Service Grant Scheme Capital Grant to support the 4 Organisation's investment in capital infrastructure.

During the year a grant of €0.100m (16 mths to 31.12.2023: €0.200m) 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.

During the year a total of €0.006m (16 mths to 31.12.2023: €nil) was received from the Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media to support the Organisation's investment in sports capital and equipment.

6.1 Government Grant Funding (contd)

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.

6.2 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 31.12.2024	**Financial year ended 31.12.2024 Total**	16-month period ended 31.12.2023 Total
	€'000	**€'000**	€'000
Grant Income	226	**226**	233
	226	**226**	233

6.3 National Scout Centres Income

	Larch Hill	Lough Dan	Mount Melleray	Killaloe	Total
	€'000	€'000	€'000	€'000	€'000
Operational Income	450	102	1	97	650
Total	**450**	**102**	**1**	**97**	**650**

6.4 WOSM Grant – Measuring Impact: With, For and By Youth Organisations

	Financial year ended 31.12.2024 Total	16-month period ended 31.12.2023 Total
	€'000	€'000
WOSM Grant	-	25
	-	25

7 Income from Trading Activities

	Notes	**Financial year ended 31.12.2024**	16-month period ended 31.12.2023
		€'000	€'000
Membership Income	7.1	**2,505**	3,016
Fundraising income		**91**	90
		2,596	3,106

7.1 Membership Income

	Financial year ended 31.12.2024 €'000	16-month period ended 31.12.2023 €'000
Membership Fees	**2,505**	3,016
	2,505	3,016

8 Other Income

	Financial year ended 31.12.2024 Unrestricted €'000	Financial year ended 31.12.2024 Restricted €'000	**Financial year ended 31.12.2024 Total €'000**	16-month period ended 31.12.2023 Total €'000
Vat Refund	27	-	**27**	25
Other Income	12	-	**12**	79
	39	-	**39**	104

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

9 Analysis of Expenditure on Costs of Raising Funds

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
Fundraising Costs	**€'000**	€'000
12 Days of Christmas	**43**	46
	43	46

10 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.

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 DECEMBER 2024

10.1 Analysis of Expenditure on Charitable Activities

10.1 Direct Costs	**Notes**	**Youth Programme**	**Development of Scouting**	**Adult Support & Training**	**Support & Services to Members**	**Financial year ended 31.12.2024**
		€'000	**€'000**	**€'000**	**€'000**	**€'000**
Staff Costs		185	94	668	495	**1,442**
National Scout Centres operations and development		190	190	190	-	**570**
Insurance		-	-	-	516	**516**
National Events expenditure		354	-	-	-	**354**
Scout county and provincial expenditure		-	-	-	181	**181**
DSP CE Scheme expenditure	10.5	66	66	66	-	**198**
Programme Support		187	-	-	-	**187**
International and affiliation fees		-	-	-	53	**53**
Volunteer Support		-	-	66	-	**66**
Safeguarding costs		-	-	-	29	**29**
Volunteer travel and subsistence		4	-	7	36	**47**
Communications and public relations		-	24	-	-	**24**
Other Costs		-	-	-	2	**2**
Total Direct Costs		**986**	**374**	**997**	**1312**	**3,669**
Total Support costs	**10.2**	**813**	**974**	**813**	**650**	**3,250**
Total expenditure on Charitable Activities		**1,799**	**1,348**	**1,810**	**1,962**	**6,919**

10.2 Support Costs

	Note	**Financial year ended 31.12.2024**	16-motnh period ended 31.12.2023
		€'000	€'000
Legal Provisions		**970**	4,071
Human Resources, Company Secretarial, Legal and Professional Costs		**947**	853
Central Management		**288**	303
Finance & Accounting		**410**	467
Office Accommodation and Services		**230**	250
Property & Equipment Depreciation Less Amoritisation of grant		**95**	161
Governance	10.4	**195**	148
Information Technology and business solutions		**115**	115
		3,250	6,368

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%.

10.3 Direct Costs

	Notes	Youth Programme	Development of Scouting	Adult Support & Training	Support & Services to Members	16-month period ended 31.12.2023
		€'000	€'000	€'000	€'000	€'000
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	10.5	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		1,118	618	1,083	1,523	4,342
Total Support costs		1,592	1,911	1,592	1,273	6,368
Total expenditure on Charitable Activities		2,710	2,529	2,675	2,796	10,710

10.4 Governance costs including Auditors Remuneration

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
	Total	Total
	€'000	€'000
Board Expenses	**12**	16
AGM / EGM costs	**86**	15
	98	31

Included within Governance is the Auditors renumeration	Financial year ended 31.12.2024	16-month period ended 31.12.2023
	Total	Total
	€'000	€'000
Audit of Individual company accounts	**48**	86
Other Non - Audit services	**49**	31
	97	117
Total costs	**195**	148

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.

10.5 Department of Social Protection - Community Employment Scheme

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
	Total	Total
	€'000	€'000
Larch Hill		
Wages and salaries	**188**	228
Materials and training	**8**	6
Travel	**2**	3
	198	237

11 Net Income / (Expenditure) for the Year

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
	€'000	€'000
This is stated after charging/ (crediting):		
Depreciation	**239**	349
Bank Interest payable	**5**	11
Foreign Exchange Movement	**3**	3
Auditors Remuneration	**48**	86

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

The average monthly number of employees during the year was 46 (2023:39). This excludes those employed on the Department of Social Protection Community Employment scheme.

	Direct	Support	Governance	**Financial Year ended 31.12.2024 Total**	16-month Period ended 31.12.2023 Total
	€'000	€'000	€'000	**€'000**	€'000
Staff Costs	1,224	481	-	**1,705**	1,902
PRSI Costs	123	57	-	**180**	231
	1,347	538	-	**1,885**	2,133
Pension Costs	29	12	-	**41**	52
Death In Benefit	22	11	-	**33**	16
Staff Travel	147	17	-	**164**	143
Staff Training	9	8	-	**17**	22
	207	48	-	**255**	233
Total staff cost	1,554	586	-	**2,140**	2,366

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.

A total of 5 employees (2023:3) earned remuneration in excess of €60,000 as follows:

	12-month period ended 31.12.2024	No of employees	16-month period ended 31.12.2023	No of employees
Salary bands apportioned pro rata according to the financial period	€60,001 to €69,999	2	€80,001 to €93,332	0
	€70,000 to €79,999	1	€93,333 to €106,665	1
	€80,000 to €89,999	0	€106,666 to €119,999	0
	€90,000 to €99,999	1	€120,000 to €133,333	1
	€100,000 to €110,000	1	€133,334 to €146,667	1

12 Analysis of Staff Costs, Directors' Remuneration and Expenses, and the Cost of Key Management Personnel (cont)

Director Expenses

During the period 8 (2023: 3) directors were reimbursed for their out of pocket expenses incurred attending meetings and carrying out their duties. The total amount reimbursed was €0.021m (2023: €0.002m). They were not paid and did not receive any other benefits (2023:€NIL).

13 Staff Numbers

The average monthly number of employees during the year was 58 (2023: 49). This includes those employed on the Department of Social Protection Community Employment scheme. The numbers are broken down as follows:

	Financial year ended 31.12.2024 No.	16-month period ended 31.12.2023 No.
Direct Staff	**32**	30
Support Staff	**14**	9
DSP Supervisor	**1**	1
DSP Participants	**11**	9
	58	49

14 Corporation Taxation

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

15 Tangible Fixed Assets

Cost	Land & Buildings €'000	Fixture & Fittings €'000	Motor Boats €'000	Motor Vehicles €'000	Computer Equipment €'000	Total €'000
Opening Balance 01/01/2024	4,284	823	12	8	281	5,408
Additions	-	2	-	-	5	7
Disposals	(9)	(253)	(6)	-	(8)	(276)
Closing Balance 31/12/2024	**4,275**	**572**	**6**	**8**	**278**	**5,139**
Depreciation						
Opening Balance 01/01/2024	2,528	743	11	8	221	3,511
Depreciation Charge	150	48	1	-	40	239
Disposals	(9)	(253)	(6)	-	(8)	(276)
Closing Balance 31/12/2024	**2,669**	**538**	**6**	**8**	**253**	**3,474**
Net Book Value as at 31/12/2024	**1,606**	**34**	**-**	**-**	**25**	**1,665**
Net Book Value as at 31/12/2023	1,756	80	1	-	60	1,897

16 Financial Assets

	Financial year ended 31.12.2024 €'000	16-month period ended 31.12.2023 €'000
Opening Balance 01/01/2024	-	-
Additions (Note)	-	-
Closing Balance 31/12/2024	-	-

Gasóga na hÉireann/Scouting Ireland CLG acquired 100% of The Scouting Ireland (N.I.) Ltd. The registered address of The 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.

17 Stocks

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
	€'000	€'000
Stock of miscellaneous materials and stationery	13	22

18 Debtors

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
Due Within One Year	€'000	€'000
Trade Receivables	12	74
Other Debtors	2	2
Prepayments	248	177
Amounts owed by related parties	308	226
All debtors fall due within one year	570	479

There is no bad debt provision

Amounts owed by related parties and other entities are unsecured, interest free and payable on demand.

19 Cash and Cash Equivalents

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
	€'000	€'000
Cash at bank and in hand	1,998	3,411

20 Creditors: Amounts Falling Due Within One Year

	Notes	**Financial year ended 31.12.2024**	16-month period ended 31.12.2023
		€'000	€'000
Trade payables		**94**	128
Accruals		**734**	1,068
PAYE/PRSI/USC/LPT		**55**	157
Bank Loan	24	**71**	71
Amounts owed to related parties		**511**	511
Deferred income		**372**	344
Deferred income (capital grants)	22	**9**	9
DSP CE Scheme Larch Hill deferred income		**11**	18
		1,857	2,306

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 €0.336m (2023: €0.225m) and deferred events income of €0.036m (2023: €0.11m).

Gasóga na hÉireann/Scouting Ireland availed of the Debt Warehousing Scheme for payroll taxes and repaid the scheme during the year end 31.12.2024 (balance at 31.12.2023: €0.108m).

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.

21 Creditors: Amounts Falling Due After More Than One Year

	Notes	Financial year ended 31.12.2024	16-month period ended 31.12.2023
		€'000	€'000
Deferred Income (Capital Grants)	22	**71**	80
Closed group fund	23	**126**	115
Bank Loan	24	**404**	457
		601	652

22 Deferred Income (Capital Grants)

	Financial year ended 31.12.2024	16-month period ended 31.12.2023
	€'000	€'000
Capital Grant		
Opening Balance	**89**	101
Amortised during the period	**(9)**	(12)
Closing Balance	**80**	89
Split as:		
Creditors due > 1 year	**71**	80
Creditors due < 1 year	**9**	9
	80	89

23 Closed Group Fund

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

	Opening Balance 01.01.2024	Net Transfers	**Closing Balance 31.12.2024**
	€'000	€'000	**€'000**
Closed group fund	115	11	**126**

24 Bank loans

Analysis of the maturity of the bank loans is as follows:

	Financial Year ended 31.12.2024	16-Month Period ended 31.12.2023
	€'000	€'000
Repayable within one year	**71**	71
Repayable between one and two years	**71**	71
Repayable between two and five years	**217**	217
Repayable after five years	**116**	169
	475	528

25 Provision for Liabilities

	Financial Year ended 31.12.2024	16-Month Period ended 31.12.2023
	€'000	€'000
Opening provision	**11,449**	7,403
Movements in Provisions during the year	**421**	4,046
Closing Provision	**11,870**	11,449

Included in the financial statements is a provision for liabilities of €11.870m (2023: €11.449m), 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 2024. 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.

26 Capital Commitment

At the financial period end the Company had capital commitments for buildings of €NIL (2023: €NIL).

27 Related parties and other entities

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

Membership fees of €2.505m, National Campsite income and National training and events income was received from Scout Groups and individual members during the period.

27 Related parties and other entities (contd)

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 2024**	Amounts due From related Party at 31 December 2023
	€'000	€'000	€'000	**€'000**	€'000
Scouting Ireland Campsite and Facilities CLG	-	-	-	**308**	187
The Scout Foundation (N.I) CLG	-	-	-	-	38
Outdoor Adventure Store (Liffey Street) Limited	-	1	67	-	-
	-	-	67	**308**	225
Due to related parties:					
Outdoor Adventure Store (Liffey Street) Limited	-	-	-	-	6
The Scout Foundation CLG	-	-	-	**511**	511

28 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 12-month period were €0.036m (2023: €0.053m). The company had an accrual in respect of this scheme of €0.005m (2023: €0.005m).

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 (2023: €NIL).

29 Analysis of Funds

	Opening Balance	Incoming Resources	Resources Expended	**Closing Balance**
	€'000	€'000	€'000	**€'000**
Analysis of General fund	(8,807)	3,725	(5,161)	**(10,243)**
Analysis of restricted fund	209	1,758	(1,806)	**161**
	(8,598)	5,483	(6,967)	**(10,082)**

30 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on 16 August 2025.