

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

Directors' Report and Financial Statements for the Financial Year ended 31 August 2020

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

Scouting Ireland Services

REPORT AND ACCOUNTS FINANCIAL YEAR ENDED 31 AUGUST 2020

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Scouting Ireland Services

OFFICERS AND PROFESSIONAL ADVISORS

Reference and administrative details

Charity number: CHY 3507

Company number: 397094

Registered Office: National Office, Larch Hill, Dublin 16.

CRA number: 20004347

Our advisers

Auditors: Grant Thornton, Chartered Accountants & Statutory Audit Firm, 13 – 18 City Quay, Dublin 2.

Bankers: Ulster Bank, Central Dublin Business Centre, 33 College Green, 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.

Non-executive Directors:

Nominated chair: Adrian Tennant

Elected Directors:

Peter Garrad

Dermot Lacey

Adrian Tennant

Mary Hogg

Lisa Barnes (reappointed 19/09/2020)

Patrick Kidney

Paul Mannion

Ned Brennan (reappointed 19/09/2020)

Brian Smith (resigned 18/12/19)

Richard Lucas (appointed 19/09/2020) (resigned 02/02/2021)

Denis O'Brien (appointed 19/09/2020)

Lorraine Lally (appointed 01/12/2019)

Donal Lawlor (appointed 01/12/2019) (resigned 10/01/2021)

Company Secretary: Brian Smith (resigned 18/12/19)

Matt Kavanagh (appointed 20/12/2019)

Scouting Ireland Services

CHAIRPERSON'S STATEMENT FINANCIAL YEAR ENDED 31 AUGUST 2020

The financial year 2019/2020 saw major progression on what was a challenging and turbulent previous year for Scouting Ireland. The progress made in 2018/2019 continued and the organisation has steered a strong and effective course since the challenges of the year before.

This financial year saw great strides in our Governance journey, giving full effect to the decision made by the members of the organisation on October 6th, 2018.

A skeleton NMC of 6 members was retained to facilitate the orderly wind down of the unincorporated entity of Scouting Ireland. This work has taken much longer than expected due to matters that were not obvious to the organisation in 2018. However, this work is progressing and I wish to pay particular tribute to individuals on the NMC for the vital work they have done and continue to do for Scouting Ireland, working with the Board, to ensure the safe winddown of the former Association.

The Board has again confirmed Scouting Ireland's status as a going concern, with the difficult financial decisions that were made in the previous year ensuring that the company remained viable, stable, and capable of meeting its mission.

In Ireland, Scouting Ireland continued to work closely and effectively with the statutory agencies, the Department of Children and Youth Affairs and the Minister to build and maintain their confidence in our policies, procedures, and actions in safeguarding. Tusla in particular continue to express their satisfaction with this work. Similar close working arrangements exist with the relevant authorities in Northern Ireland.

As with last year's statements, both the Board and I are very thankful for the support and input from our youth members. Particular thanks is warranted to our National Youth Reps, who have worked side by side with the Board, not only offering their point of view on important matters, but also taking ownership and developing, with the Board, our Youth Charter and, more recently, their new way of working within the new governance structures. They devised a mechanism that ensures a more tangible and meaningful way for real youth empowerment, part of which is contained in the next paragraph. I would like to thank both sets of National Youth Reps that held position over this financial year, not only for their extraordinary service and commitment to the evolving Scouting Ireland, but also for their guidance to the Board in informing our decision making across all levels of the organisation.

Across the island of Ireland, we have seen our young people take on a leadership role, within their communities and nationally, in our country's battle against Covid-19. If there was any doubt that Scouting Ireland creates tomorrow's leaders, today, recent events have proven that fact. The Board cannot emphasise enough the contribution that our young people have made and they truly have been the architects of their own destiny within the organisation, demonstrating their achievement in a true "Youth Led Youth Organisation".

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 and, from an oversight perspective, our Board Sub Committees. There is a level of talent that other organisations would very much relish now within the ranks of these teams. There is a good mix of experience and "new blood", working together with our staff team, ensuring that Scouting Ireland's mission is met. We have expertise from volunteers from outside of scouting now on many of our teams, bringing a new perspective, energy, and shared learning to the mix.

The current structures and approach to the oversight and management of Scouting Ireland is challenging to all of us but is an absolute requirement to ensure good governance and accountability as we grow in the decades ahead. I believe that a spirit and culture of partnership between volunteers and professional staff will continue to enable a positive impetus to the development of Scouting on this island. The Board and operational management of the organisation are committed to such a partnership.

Our former CEO, Dr John Lawlor, retired in February 2020 after eight years of service. John is succeeded by our current CEO, Ms. Anne Griffin, who came to Scouting Ireland with a strong track record of achievement in leading roles in both the for-profit and not-for-profit sectors.

Anne leads a team of professional staff that have carried out their roles bravely and professionally in trying times, no less so when faced with the current challenges that Covid-19 brings, a subject that we address in the Director's Report. They have been a particular support to our Volunteers, and to the Board, in our endeavors to realise the Governance project voted on by the membership in October 2018. 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 organisation.

Scouting Ireland Services

CHAIRPERSON'S STATEMENT continued **FINANCIAL YEAR ENDED 31 AUGUST 2020**

As with last year's report, I give the final word to those, without which, we could not exist. 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. This has never been so proven as this year, with the specter of the global Covid-19 pandemic upon us. 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. Despite the challenges of the past, when faced with Covid-19, they have adapted and provided what can only be described as an essential service, facilitating Scouting for our young people in each of their communities. They have retained and safeguarded the relationships of trust and confidence with our parents and guardians along with other groups and organisations at community level. They have ensured, as part of the Community Response, that Scouting is front and center in their communities, where it always should be. Scouts, young and old, "doing our best and serving our communities", living the Scout Promise.

This organisation, this company, is volunteer led. That spirit of volunteerism and service runs deep in our veins. My sincerest thanks to my fellow adult volunteers, including my fellow Board members. Your commitment and dedication are deeply appreciated and recognised by our young people, their parents and wider society.

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



Adrian Tennant
Chairperson and Director

Date: 20/4/21

Scouting Ireland Services

DIRECTORS REPORT FINANCIAL YEAR ENDED 31 AUGUST 2020

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 August 2020 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.

Scouting Ireland Services aims to have a progressive self-education, known as the Scout Method, the principle elements of which are:

- Voluntary membership of a Scout Group, which, guided by adults, is increasingly self-governing in its successive age groups.
- Commitment to a code of living as expressed in the Promise and Law, the meaning of which is expanded as the member grows towards maturity.
- The provision of a wide range of attractive, constructive and challenging activities, including opportunities for adventure and exploration both indoors and outdoors.
- The provision of opportunities for leadership and responsibility.
- Learning by doing.
- Encouragement of activity in small groups.
- An award scheme, which encourages participation in its full range of activities and provides recognition of individual and group achievements.

Scouting Ireland relies on grants and the income from membership, National Scout Centres, donations and National and International event

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2020

Achievements and performance

Scouting Ireland has a membership in excess of 45,000, and is now active in almost 500 communities in Ireland. A total of 3.5% of all children in Ireland aged 6-18 years are members.

There were 350 Beavers, 520 Cubs, 70 Scouts, and 5 Venturers awarded the Chief Scout Award this year.

Covid-19:

Scouting, like all other aspects in daily life, has been impacted by the global pandemic that is Covid-19. At the time that these accounts are being finalised, uncertainty remains as to what the world's "new normal" will look like and how we, as a movement, scout together. This Covid-19 pandemic induced severe restrictions from March 2020 and continues as the year comes to an end. However, there is hope, with the development of a vaccine in an advanced stage.

Scouting Ireland should be very proud of its response to this Covid-19 pandemic. As national governments struggled to keep their populations safe and essential services open, our own governments in Ireland and the Northern Assembly, looked to voluntary organisations to assist in the pandemic response at community level. Scouting Ireland answered that call and mobilised to stand ready, in every county on the island of Ireland. As part of this all-island call to action, a Covid-19 Taskforce was established to coordinate our community response. Scout Groups and individuals developed local projects and initiatives that had significant impact on our communities. Those living alone were visited, food was collected and distributed, prescriptions delivered. Scouts showed their initiative and PPE was produced, in the form of medical scrubs, masks and mask accessories, visors and face shields. Local nursing homes, which bore the brunt of the Covid-19 infections and whose residents were isolated from their loved ones and each other, had cards sent, kind words shared and knew that others were thinking of them. All the while observing the relevant public health guidelines.

And while all this was going on, our Scouting Ireland Volunteers, supported by our Professional Staff team, ensured that Scouting could continue to provide much needed physical and emotional support and nurturing by discovering new ways to scout. Virtual meetings, lone shields, virtual camps, etc. sprung up in the majority of our Groups from the moment the first lockdown came into place. As restrictions eased and more knowledge of how the virus operated was gained and understood, Scouting returned with Volunteers operating the small-group system across all our sections. Scouting prevailed and was recognised by the State for its work in ensuring that our young people had a vital outlet and some certainty in these very uncertain times.

It is acknowledged that not all Scout Groups could re-engage in programme for various reasons at first. But more and more have come back on stream, providing a key essential service to our young people in their communities. Indeed, many of the initiatives that have been so successful in this pandemic have been those devised and run directly by our fantastic young people, from Group level right up to National events.

The lasting impact on Scouting Ireland is yet to be realised. Like all charities and voluntary organisations, income generation has been severely impacted. This leaves Boards, like ours, with the challenge of maintaining the survival of our organisation in these unprecedented times. It is the hope and belief of this Board, that within the next set of financial statements, this Board will be in the position of being able to report such initiatives that will ensure that Scouting Ireland, across the whole island of Ireland, emerges perhaps somewhat battered but very much unbowed.

Financial review

In line with Scouting Ireland's strategic objectives to develop its youth programmes and especially programmes aimed at young adults in its Rover Section, Scouting Ireland will host the 16th World Scout Moot in 2022. This was to take place in 2021, but as above, was moved to the following year in a bid to ensure that it is not negatively impacted by the Covid-19 pandemic. On foot of a major worldwide marketing plan, over 6,000 participants (18-26 years of age) will attend from over 100 countries. With the support of Fingal County Council, Malahide Castle will be the base camp location. All participants will also take part in countrywide adventure and challenge trails interacting with local communities and undertaking service projects.

Scouting Ireland Services

DIRECTORS REPORT continued **FINANCIAL YEAR ENDED 31 AUGUST 2020**

Financial review (continued)

Upwards of 40 local service projects will take place in communities around Ireland. The programme will also include a Dublin Experience event with the support of Dublin City Council, Dun Laoghaire-Rathdown Council, Dublin Tourism and social media companies. Site build, planning and seeking the support of local and national enterprises is ongoing.

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, Jamborees and National Scout Centres. The activities of the Scout Provinces based in the Republic of Ireland are now included in the financial statements of Scouting Ireland (Association). The activities of the Northern Scout Province are included in the financial statements of The Scout Foundation (NI).

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:

- Deficit of €1.727m in 2019/20 (deficit of €1.935m in 2018/2019).
- Spending on charitable activities decreased by 16% to €6.423m.
- Covid-19 had a significant adverse impact on the National Scout Centres and National events income

Financial Results

Income

Total income for the year amounted to €4.751m compared with €5.795m in 2019, a decrease of 18%. This is mainly due to the fact that the World Scout Jamboree 2019 income of €1.170m was included in the 2018/19 Financial Statements, with no similar event taking place in 2019/20. In addition, during 2019/20, there was no SLA income, the Mount Melleray CE Scheme closed during the year and Covid-19 had a significant adverse impact on the National Scout Centres and National Events income. Income from other trading activities includes membership and fundraising income. As a result of an increase in the membership fee, Income from Other Trading increased by 35% to €2.881m.

Expenditure

Total expenditure during the year amounted to €6.478m (2019: €7.730m). The expenditure on charitable activities decreased by €1.235m to €6.423m.

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 €1.727m. 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. They are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Directors for a particular purpose. On the 31st August 2020, the unrestricted reserve was in a deficit position of €4.725m (2019: €2.992m). 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.

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 immediate short term.

Tangible Fixed Assets

The Company made capital investments during the year of €0.153m.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2020

Remuneration / Pay Policy

The Directors consider the Board of Directors and the Senior Management Team (the Chief Executive Officer and Managers) as comprising the key management personnel of the charity in charge of directing and controlling, running and operating the Company on a day to day basis. The Directors give of their time freely and no Director received remuneration in the year. Details of Directors' expenses are disclosed in note 11 of the accounts. The pay of the Senior Management Team is reviewed annually by the CEO which takes into account market comparators, cost of living increases and the financial position of the organisation. The Governance, Compliance, Remunerations and Nomination 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 Scouting Ireland Services, have kept available funds in an interest-bearing deposit account.

Provision for Liabilities

Included in the financial statements is an increase in the legal provision for liabilities of €2.014m. 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 year end. The Directors are satisfied that appropriate provision has been made in this year's accounts. This provision is reviewed on an annual basis.

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

Scouting Ireland Services is a company limited by guarantee governed by its constitution incorporated under Companies Act, 2014. It is registered as a charity with the Charities Regulatory Authority. The members of the Company each agree to contribute €1.25 in the event of the 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 and the Charities Act, 2009.

Director induction and training

New Directors undergo an orientation day to brief them on their legal obligations under charity and company law, inform them of the content of the Constitution, the committee and decision-making processes, the business plan and recent financial performance of the charity. During the induction day they meet key employees and other Directors. All Directors are encouraged to attend appropriate external training events where these will facilitate the undertaking of their role.

Organisation

The board of Directors, which can have up to 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 corporate services.

Related parties and other related entities

Scouting Ireland Services provides key management personnel services and therefore has related parties, and these are noted in note 26 to the financial statement.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2020

Risk management

The Board of Directors established 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:

- A reduction in members or the ability of Groups to pay membership fees could reduce Scouting Ireland's income and its ability to meet its obligations.
- Failure to comply with principles of good governance, sound financial management and statutory obligations will result in significant reputation and financial impact and therefore its ability to meet its objectives.
- Reputation damage or loss incidents, which undermine the Organisation's ability to achieve its objectives.
- Failure to comply with principles of good safeguarding will result in significant reputational and financial impact and therefore on its ability to meet its objectives.
- By not attracting and retaining sufficient and experienced expertise, the Organisation will not achieve its objectives.

Events after the end of the reporting period

There were no significant matters affecting the company since the year end other than that included in the Statement of Going Concern.

Statement of Going Concern

The principal risk to the viability of the company is Covid-19. At the time of approving the financial statements the Covid-19 pandemic and the associated Government control measures were in full operation. These have had a serious and adverse impact on virtually all Charities including Scouting Ireland. As a consequence, no Scout Groups are currently in a position to physically meet and will continue to meet virtually for the duration of the immediate crisis, and in line with Government policy. The directors are unable to say how long this will be but are assuming that the shutdown period may extend to at least April 2021.

To maintain the viability of the business the Directors have taken significant action including reduction, cancellation and/or deferment of virtually all operational expenses. The majority of the company's staff have been placed on a 3 day week. The company has availed of all Government supports available. The Management of the company are preparing rolling cash flow forecasts on a month by month basis. These will continue to be prepared for the period of the restrictions and will be supported by detailed financial and cashflow projections post Covid-19. Based on these cashflow forecasts the directors are satisfied that the business will remain cash positive.

Based on this, the Directors have a reasonable expectation that the company has adequate resources to continue in operational existence until the restrictions are lifted. The directors therefore will continue to adopt the going concern basis for accounting in preparing the financial statements of the business.

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.

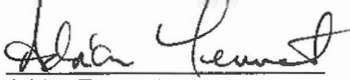
Scouting Ireland Services

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2020

Auditors

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

Approved by the Directors on



Adrian Tennant
Director



Pat Kidney
Director

Scouting Ireland Services

DIRECTORS REPORT continued FINANCIAL YEAR ENDED 31 AUGUST 2020

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.

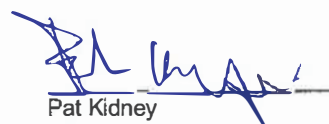
In preparing these financial statements, the Directors are required to:

- 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


Adrian Tennant
Director


Pat Kidney
Director

Approved by the Directors on

3rd April 2021

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCOUTING IRELAND SERVICES
FINANCIAL YEAR ENDED 31 AUGUST 2020**

Opinion

We have audited the financial statements of Scouting Ireland Services ("the company"), which comprise the Statement of Financial Activities, Statement of Financial Position and Statement of Cashflows the financial year ended 31 August 2020, and the related notes to the financial statements, including the summary of significant accounting policies.

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

In our opinion, Scouting Ireland Services' financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the company as at 31 August 2020 and of financial performance and cash flows for the financial year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act, 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ('ISAs (Ireland)') and applicable law. Our responsibilities under those standards are further described in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, namely the Irish Auditing and Accounting Supervisory Authority (IAASA) Ethical Standard concerning the integrity, objectivity and independence of the auditor, and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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.

Emphasis of matter – impact of COVID-19

In forming our opinion on the statutory financial statements, which is not modified, we have considered the adequacy of the disclosures set out in **Note 2** to the statutory financial statements regarding the impact of the Covid-19 pandemic on the operating models and impact on financial performance within the leisure sector. At this point, the Company cannot reasonably estimate the duration and severity of this pandemic, which could have a material adverse impact on the Company. In view of the significance of this matter, we consider that it should be drawn to your attention. The ultimate outcome of this uncertainty cannot at present be determined and the financial statements do not include any potential adjustments that may be required arising out of alternative outcomes

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCOUTING IRELAND SERVICES (Continued)
FINANCIAL YEAR ENDED 31 AUGUST 2020

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the directors' report is consistent with the financial statements. Based solely on the work undertaken in the course of our audit, in our opinion, the directors' report has been prepared in accordance with the requirements of the Companies Act 2014.

Matters on which we are required to report by exception

Based on our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

Under the Companies Act 2014 we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by section 305 to 312 of that Act have not been made. We have no exceptions to report arising from this responsibility.

Responsibilities of management and those charged with governance for the financial statements

As explained more fully in the director'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's financial reporting process.

Responsibilities of the auditor for the audit of the financial statements

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

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SCOUTING IRELAND SERVICES (Continued)
FINANCIAL YEAR ENDED 31 AUGUST 2020

Responsibilities of the auditor for the audit of the financial statements (continued)

- 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
13 – 18 City Quay
Dublin 2

Date: 3/04/2021

Scouting Ireland Services

STATEMENT OF FINANCIAL ACTIVITIES, INCLUDING THE INCOME & EXPENDITURE ACCOUNT FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

	<i>Note</i>	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds 2020 €'000	Total Funds 2019 €'000
Income :					
Donations	4	4	-	4	25
Income from Charitable Activities	5				
Youth Programme		125	329	454	1,113
Development of Scouting		84	279	363	873
Adult support & training		84	484	568	1,126
Support & services to Members			356	356	349
Hosted Events			98	98	86
		<u>293</u>	<u>1,546</u>	<u>1,839</u>	<u>3,546</u>
Income from Other Trading Activities	6	2,881	-	2,881	2,117
Other	7	27	-	27	107
Total Income		<u>3,205</u>	<u>1,546</u>	<u>4,751</u>	<u>5,795</u>
Expenditure:					
Costs of raising funds	8	43	-	43	58
Expenditure on Charitable Activities	9				
Youth Programme		924	311	1,236	1,915
Development of Scouting		1,185	260	1,445	1,817
Adult support & training		1,144	444	1,587	2,096
Support & services to Members		1,474	434	1,907	1,599
Hosted Events		157	91	249	231
		<u>4,884</u>	<u>1,540</u>	<u>6,423</u>	<u>7,658</u>
Other		12	-	12	14
Total Expenditure		<u>4,939</u>	<u>1,540</u>	<u>6,478</u>	<u>7,730</u>
Net Income / (Expenditure)		<u>(1,733)</u>	<u>6</u>	<u>(1,727)</u>	<u>(1,935)</u>
Net movement in funds for the year		<u>(1,733)</u>	<u>6</u>	<u>(1,727)</u>	<u>(1,935)</u>
Reconciliation of funds		<u>(1,733)</u>	<u>6</u>	<u>(1,727)</u>	<u>(1,935)</u>
Total funds brought forward	28	(2,992)	0	(2,992)	(1,057)
Adjustment to last years reserves		-	-	-	-
Transfer between funds from last year		-	-	-	-
Total funds carried forward	28	<u>(4,725)</u>	<u>6</u>	<u>(4,719)</u>	<u>(2,992)</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 Services

STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2020

	Notes:	<u>31.08.2020</u> €000	<u>31.08.2019</u> €000
Fixed Assets			
Tangible assets	14	2,294	2,349
Financial assets	15		
		<u>2,294</u>	<u>2,349</u>
Current Assets			
Stocks	16	10	15
Debtors: amounts falling due after more than one year	17	14	14
Debtors: amounts falling due within one year	17	568	602
Deposit on fixed assets		<u>9</u>	<u>9</u>
Cash at bank and in hand	18	2,200	1,696
		<u>2,801</u>	<u>2,336</u>
Total Current Assets			
		2,801	2,336
Liabilities			
Creditors falling due within one year	19	(2,506)	(2,286)
		<u>295</u>	<u>50</u>
Net Current Assets			
		295	50
Total assets less current liabilities			
		2,589	2,399
Creditors falling due after more than one year	20	(848)	(945)
		<u>(6,460)</u>	<u>(4,446)</u>
Provision for liabilities	23		
Net (liabilities)		<u>(4,719)</u>	<u>(2,992)</u>
The Funds of the Charity :			
Unrestricted Funds			
General Funds	28	(4,889)	(3,177)
Designated Funds	28	<u>164</u>	<u>185</u>
Restricted Income Funds	28	<u>6</u>	<u></u>
Total charity funds		<u>(4,719)</u>	<u>(2,992)</u>

Signed on behalf of the directors:



Adrian Tennant
Non Executive Director



Pat Kidney
Non Executive Director

On behalf of the Board of Directors on

20/4/2021

The notes at pages 17 to 32 form part of these accounts.

Scouting Ireland Services

STATEMENT OF CASH FLOWS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

	Notes	2020 Total €'000	2019 Total €'000
Cash flows from operating activities			
Deficit for the financial year		(1,727)	(1,935)
Adjustments for:			
Depreciation of tangible fixed assets		208	238
Profit on disposal of fixed assets		-	1
(Increase) in deposit on fixed assets		-	(5)
Government grants amortized		(9)	(10)
(Increase)/decrease in stocks		5	(4)
Interest paid		12	14
(Increase) in debtors		34	(230)
(Decrease)/increase in creditors		208	(227)
Increase in provisions		2,014	1,746
Net cash (used in)/generated from operating activities		<u>746</u>	<u>(412)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(153)	(7)
Net cash used in investing activities		<u>(153)</u>	<u>(7)</u>
Cash flows from financing activities			
Closed Group fund movement in year		(68)	(27)
Interest paid		(12)	(14)
Net cash (used in)/from financing activities		<u>(80)</u>	<u>(41)</u>
Net (Decrease)/Increase in cash and cash equivalents		513	(460)
Cash and cash equivalents at the beginning of the reporting period	18	<u>983</u>	<u>1,443</u>
Cash and cash equivalents at the end of the reporting period	18	<u>1,496</u>	<u>983</u>
Cash at bank and in hand	18	<u>1,496</u>	<u>983</u>

The notes at pages 17 to 32 form part of these accounts.

**NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2020**

1 Accounting Policies

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

A) Basis of Preparation

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2020**

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 of 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.

Other expenditure represents those items not falling into any other heading.

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 23%, Development of scouting 30%, Adult support & training 23%, Support & Services to members 19% and Hosted events 5%.

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.

**NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2020**

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 Services and held as Closed Group Funds. Closed Group Funds are held for a period of up to 6 years to support any Scout Groups that may reopen. Where a Scout Group remains closed for more than 6 years, the funds may be used to directly support the development of Scouting. This period may be extended for a further 3 years at the discretion of the Board of Directors on a case by case basis.

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 is charged to the Statement of Financial Activities.

The company also operates an executive pension plan. Scouting Ireland Services act as trustee for this pension plan.

**NOTES TO THE FINANCIAL STATEMENTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2020**

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, an 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 a donation income of €0.004m (2019: €0.025m) 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.

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

				Financial Year Ended 31.08.2020 Total €'000	Financial Year Ended 31.08.2019 Total €'000
5 Income from Charitable Activities	Notes	Unrestricted 2020 €'000	Restricted 2020 €'000		
<i>Department of Children and Youth Affairs</i>					
Grant funding (Restricted)	5.1	-	1,216	1216	1084
<i>Department of Social Protection</i>					
CE Scheme Grants (Restricted)	5.2	-	324	324	480
Grant Received from IASTT		-	6	6	-
National Scout Centres Income		253	-	253	598
National Events Income		40	-	40	182
World Scout Jamboree 2019		-	-	-	1170
Erasmus Time To be Welcome / Messenger of Peace		-	-	-	25
Agora		-	-	-	7
		293	1,546	1,839	3,546

Analysis of Income from Charitable Activities

	Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Hosted Events	Total
DCYA Grant Income	167	171	376	356	58	1,127
CE Scheme Grant Income	108	108	108	-	-	324
National Scout Centres Income	84	84	84	-	-	253
National Events	40	-	-	-	-	40
Climate Justice Fund Grant	49	-	-	-	-	49
World Scout Moot 2021 Grant	-	-	-	-	40	40
IAAST Grant	6	-	-	-	-	6
Total income from Charitable activities	454	363	568	356	98	1,839

5.1 Government Grant Funding

Grant from Department of Children & Youth Affairs

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Youth Service Grant Scheme	1127	1044
Youth Services Grant - 16th World Scout Moot 2021	40	40
Youth Service Grant - Youth Climate Justice Fund	49	-
	1216	1084

In the calendar year 2020, the grant funding provided by the Department of Children and Youth Affairs for the Youth Services grant scheme is €1.136m (2019: €1.067m). The grant funding is received in quarterly instalments during the course of the year. The purpose of the grant is to help towards staff costs. Due to the income recognition requirements under Charities SORP (FRS 102) the total grants received during the financial year are recognised in that year.

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

Scouting Ireland Services

5.2 Department of Employment Affairs & Social Protection community employment schemes

This represents the net income from the Department of Employment Affairs & Social Protection community schemes operated at our National Scout Centres in Larch Hill and Mount Melleray.

			Financial Year Ended 31.08.2020	Financial Year Ended 31.08.2019
	Larch Hill €'000	Mount Melleray €'000	Total €'000	Total €'000
Grant Income	217	106	324	480
	217	106	324	480

6 Income from Other Trading Income

	Notes	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Membership Income	6.1	2,771	2,050
Fundraising income		110	67
		2,881	2,117

6.1 Membership Income

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Membership Fees	2,794	2,066
Less : 2nd year rebate	(23)	(16)
	2,771	2,050

7 Income earned from Other Trading Activities

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Service Level Agreements	-	82
Vat Refund	26	-
Other Income	1	25
	27	107

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

8 Analysis of expenditure on costs of raising funds

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Fundraising Costs		
12 Days of Christmas	43	58
	43	58

9 Analysis of expenditure on charitable activities

Charitable activities have been analysed into five 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. Hosted events include WOSM / WSF and European Scout Region activities and events which are supported by Scouting Ireland.

9.1 Analysis of expenditure on charitable activities

		Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Hosted Events	Financial year ended 31.08.2020
Direct Costs							
Insurance		-	-	-	474	-	474
Other Costs		-	-	-	48	-	48
Volunteer Support		-	-	24	-	-	24
DEASP CE Scheme expenditure	9.6	106	106	106	-	-	318
Staff Costs	11	175	146	551	367	77	1,316
National Scout Centres operations and development		152	152	152	-	-	456
Scout county and provincial expenditure		-	-	-	270	-	270
Safeguarding		-	-	-	62	-	62
Communications and public relations		-	63	-	-	-	63
National Events expenditure		43	-	-	-	-	43
International and affiliation fees		-	-	-	43	-	43
Volunteer travel and subsistence		2	1	5	9	-	17
Transition		-	-	-	12	-	12
World Scout Moot 2021 (hosted events)		-	-	-	-	9	9
Programme Support		9	-	-	-	-	9
Heritage Expenses		-	-	-	2	-	2
World Scout Jamboree 2019		-	-	-	-	-	-
Erasmus Time to Welcome / Messenger of Peace		-	-	-	-	-	-
Agora Expenditure		-	-	-	-	-	-
Total Direct Costs		487	468	838	1286	85	3166
Total Support costs	9.2	749	977	749	620	163	3257
Total expenditure on Charitable Activities		1236	1445	1587	1907	249	6423

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

		Financial Year Ended	Financial Year Ended
		31.08.2020	31.08.2019
		€'000	€'000
9.2 Support Costs			
Legal Provisions	9.4	2,060	1,700
Finance & Accounting	11	298	270
Human Resources, Company Secretarial, Legal and Professional Cost		281	338
Central Management	11	238	254
Office Accommodation and Services		165	203
Property & Equipment Depreciation Less Amortisation of grant		88	89
Governance	9.5	68	124
Information Technology and business solutions		38	14
Solidarity		21	11
		<u>3,257</u>	<u>3,003</u>

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 23%, Development of Scouting 30%, Adult Support & training 23%, Support & Services to Members 19% and Hosted Events 5%. Expenditure on charitable activities was €6.423m (2019: €7.658m) of which €4.884m was unrestricted (2019: €6.091m) and €1.540m was restricted (2019: €1.567m).

		Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Hosted Events	Financial year ended 31/08/2019
9.3 Direct Costs							
Insurance		-	-	-	478	-	478
Other Costs		-	-	-	31	-	31
Volunteer Support		-	-	21	-	-	21
DEASP CE Scheme expenditure	9.6	161	161	161	-	-	483
Staff Costs		227	81	601	264	-	1,173
National Scout Centres operations and development		232	232	232	-	-	696
Scout county and provincial expenditure		-	-	-	57	-	57
Safeguarding		-	-	-	140	-	140
Communications and public relations		-	50	-	-	-	50
National Events expenditure		192	-	-	-	-	192
International and affiliation fees		-	-	-	46	-	46
Volunteer travel and subsistence		22	9	8	10	-	49
Transition		-	-	-	-	-	-
World Scout Moot 2021 (hosted events)		-	-	-	-	56	56
Programme Support		8	-	-	-	-	8
Heritage Expenses		-	-	-	3	-	3
World Scout Jamboree 2019		383	383	383	-	-	1,149
Erasmus Time to Welcome / Messenger of Peace		-	-	-	-	17	17
Agora Expenditure		-	-	-	-	9	9
Total Direct Costs		<u>1225</u>	<u>916</u>	<u>1406</u>	<u>1028</u>	<u>82</u>	<u>4658</u>
Total Support costs		<u>691</u>	<u>901</u>	<u>691</u>	<u>571</u>	<u>150</u>	<u>3003</u>
Total expenditure on Charitable Activities		<u>1915</u>	<u>1817</u>	<u>2096</u>	<u>1599</u>	<u>231</u>	<u>7658</u>

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

9.4 Legal Provisions

	Financial Year Ended 31.08.2020	Financial Year Ended 31.08.2019
	Total €'000	Total €'000
Opening Provision	4,400	2700
Charge to Statement of Financial Activities	2,060	1,700
Closing Provision	6,460	4,400

9.5 Auditors remuneration

Included within Governance is the Auditors remuneration

	Financial Year Ended 31.08.2020	Financial Year Ended 31.08.2019
	Total €'000	Total €'000
Audit of Individual company accounts	39	28
Other Non - Audit services	10	10
	49	38

Auditors Remuneration includes audit fees for Scouting Ireland Services CLG, Scouting Ireland (Association), Scouting Ireland Campsites and Facilities CLG, Irish Scouting Fellowship CLG, Scout Foundation (N.I) CLG, The Scout Foundation CLG, The Scout Association of Ireland Trust Corporation CLG, The Scout Trust Property CLG and Scouting Ireland (N.I) Ltd.

9.6 Department of Employment Affairs and Social Protection, Community Employment schemes

	Financial Year Ended 31.08.2020	Financial Year Ended 31.08.2019
	Total €'000	Total €'000
Larch Hill		
Wages and salaries	213	203
Materials and training	4	6
Insurance	-	3
Travel	1	5
	218	217
Mount Melleray		
Wages and salaries	96	252
Materials and training	2	13
Travel	2	1
	100	266
	318	483

The Mount Melleray Community Employment scheme ceased on the 1st May 2020 due to restrictions in accessing the centre.

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

10 Net (expenditure) / income for the year

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
<i>This is stated after charging:</i>		
Depreciation	208	238
Bank Interest payable	12	14
Foreign Exchange Movement	2	2
Auditors Remuneration	39	28

11 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

The average number of full-time equivalent employees during the year was 37 (2019:37). This excludes those employed on the Department of Employment Affairs & Social Protection community employment schemes.

	Direct €'000	Support €'000	Governance €'000	Financial Year Ended 31.08.2020 Total €'000	Financial Year Ended 31.08.2019 Total €'000
Staff Costs	1,064	438	-	1,502	1,314
PRSI Costs	106	49	-	155	133
Pension Costs	37	22	-	59	69
Termination Payment	-	-	-	-	14
Death in Benefit	14	3	-	17	16
	1,221	512	-	1,734	1,547
Staff Travel	72	27	-	98	137
Staff Training	15	5	-	20	13
	87	32	-	118	150
Total staff cost	1,308	544	-	1,852	1,697

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

A total of 5 employees (2019:2) earned remuneration in excess of €60,000 as follows:

	Financial Year Ended 31.08.2020 No.	Financial Year Ended 31.08.2019 No.
€60,001 to €70,000	3	-
€70,001 to €80,000	1	-
€80,001 to €90,000	-	1
€90,001 to €100,000	1	1

Director expenses

During the year 5 (2019: 7) directors were reimbursed for their out of pocket expenses incurred attending meetings and carrying out their duties. The total amount reimbursed was €0.005m (2019: €0.015m). They were not paid and did not receive any other benefits (2019: €NIL).

The management team earned a total of €0.634m (2019: €0.427m)

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

12 Staff Numbers

The average number of full time equivalent employees during the year was 70 (2019:69). This includes those employed on the Department of Employment Affairs and Social Protection community employment schemes. The number are broken down as follows:

	Financial Year Ended 31.08.2020 No.	Financial Year Ended 31.08.2019 No.
Direct Staff	30	29
Support Staff	10	8
DEASP Supervisors	2	2
DEASP Participants	28	30
	<u>70</u>	<u>69</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	Fixture & Fittings	Motor Boats	Motor Vehicles	Computer Equipment	Total
	€'000	€'000	€'000	€'000	€'000	€'000
Opening Balance 01/09/2019	4,183	780	20	14	410	5,407
Additions	101	37	-	-	15	153
Disposals	-	(112)	(10)	(6)	(110)	(238)
Closing Balance 31/08/2020	4,284	705	10	8	315	5,322

Depreciation

Opening Balance 01/09/2019	2,027	680	20	14	395	3,058
Depreciation Charge	161	29	-	-	18	208
Disposals	-	(112)	(10)	(6)	(110)	(238)
Closing Balance 31/08/2020	2,027	680	10	8	303	3,028

Net book value

N.B.V. @ 31/08/20	2,257	25	-	-	12	2,294
N.B.V. @ 31/08/19	2,317	17	-	-	15	2,349

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

15 Financial Assets

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Opening Balance 01/09/2019	-	-
Additions (Note)	-	-
Closing Balance 31/08/2020	-	-

Scouting Ireland Services acquired 100% of Scouting Ireland (N.I.) Ltd. The registered address of Scouting Ireland (N.I.) Ltd is 228 Antrim Road, Belfast, Co. Antrim. The cost of this investment was €116 and as the accounts of Scouting Ireland Services are presented rounded to the nearest thousand, this investment has not been shown on the balance sheet or associated note above.

16 Stocks

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Stock of miscellaneous materials and stationery	10	15

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

17 Debtors

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Due after more than one year		
Other debtors	14	14
Due within one year		
Trade Receivables	15	43
Other debtors	9	15
Prepayments	365	404
Amounts owed by related parties	179	140
All debtors falling due within one year	568	602

There is no bad debt provision

18 Cash and cash equivalents

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Cash at bank and in hand	2,200	1,696
Less Bank Overdraft	(17)	-
Less Bank Loan	(687)	(713)
	1,496	983

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
19 Creditors : amounts falling due within one year		
Trade payables	251	174
Accruals	1,113	1,079
PAYE/PRSI/Local Property Tax	41	47
Bank overdraft	17	-
Bank Loan < 1 Year	52	57
Amounts owed to related parties	511	511
Deferred income (designated funds)	479	339
Deferred income (capital grants)	9	10
DEASP CE Scheme Mount Melleray deferred income	-	38
DEASP CE Scheme Larch Hill deferred income	33	31
	<u>2,506</u>	<u>2,286</u>

Included within deferred income (designated funds) is an amount of €0.216m in respect of deferred membership fees and €0.263m in respect of deposits received.

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

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

Other taxes including social insurance are repayable at various dates in accordance with the applicable statutory provisions.

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

20 Creditors : amounts falling due after more than one year

	Notes	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Deferred Income (Capital Grants)	21	110	118
Closed group fund	22	103	171
Bank Loan > 1 Year		634	656
		<u>848</u>	<u>945</u>

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

21 Deferred Income (Capital Grants)

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Capital Grant		
Opening Balance	128	138
Amortised during the period	(9)	(10)
Closing Balance	<u>119</u>	<u>128</u>
Split as :		
Creditors due > 1 year	110	118
Creditors due < 1 year	9	10
	<u>119</u>	<u>128</u>

22 Closed Group Fund

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

	Opening Balance 01.09.2019 €'000	Net Transfers €'000	Closing Balance 31.08.2020 €'000
Closed group fund	<u>171</u>	<u>(68)</u>	<u>103</u>

Net transfers relate to a project supported by the Maryville fund.

23 Provision for Liabilities

	Financial Year Ended 31.08.2020 €'000	Financial Year Ended 31.08.2019 €'000
Opening provision	4,446	2,700
Charge to Statement of Financial Activities	2,014	1,746
Closing Provision	<u>6,460</u>	<u>4,446</u>

Included in the financial statements is an increase in the provision for liabilities of €2.014m. 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 made in this year's accounts. This provision is reviewed on an annual basis.
Refer to note 24 for details.

Scouting Ireland Services

NOTES TO THE ACCOUNTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

24 Contingent Liabilities and Charges

Scouting Ireland Services offers unique experiences to 6 to 25 year olds in order to encourage them to strive to realise their full potential as active citizens. Putting young people first is the key objective that underpins everything we do. It has been the policy of Scouting Ireland Services to ensure that young people are protected from harm; this has been at the forefront of developing both our safeguarding education and our processes and procedures. However, the nature of this work could give rise to potential claims against Scouting Ireland Services that have not been included in the company's provision for liabilities as noted at Note 23.

25 Capital Commitment

At the financial year end the Company had capital commitments for buildings of €NIL (2019:€NIL)

26 Related parties and other entities

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

Membership fees of €2.722m, National Campsite income, National training and events income and Provincial events income was received from Scout Groups and individual members during the year. Donations of €NIL (2019: €0.025M) was received from the Outdoor Adventure Store (Liffey Street) Limited during the year.

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 August 2020	Amounts due to related party at 31 August 2019
				€'000	€'000
Scouting Ireland Campsite and Facilities CLG	-	-	2	179	139
Outdoor Adventure Store (Liffey Street) Limited	-	1	45	-	1
	0	1	47	179	140
Due to related parties :					
The Scout Foundation	-	-	-	511	511

Scouting Ireland Services

NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2020

27 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 2020 were €0.055m (2019: €0.033m). The company had an accrual in respect of this scheme of €0.003m (2019: €0.011m).

The company operates an executive pension plan. Contributions by the company are charged to the Statement of Financial Activities as incurred. Scouting Ireland Services act as trustee for this pension plan. The employer's contributions made to the scheme in 2020 were €0.004m (2019: €0.007m). The company had no accrual in respect of this scheme (2019: €Nil).

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 €0.001m outstanding on the PRSA at the year end.

28 Analysis of Funds

	Opening Balance	Incoming Resources	Resources Expended	Transfers	Closing Balance
	€'000	€'000	€'000	€'000	€'000
Analysis of unrestricted funds	(3,177)	3,205	(4,917)	-	(4,889)
Analysis of general funds					
Analysis of designated funds	185	-	(21)	-	164
Analysis of restricted funds	-	1,546	(1,540)	-	6
	(2,992)	4,751	(6,478)	-	(4,719)

29 Comparative figures

Certain prior year amounts have been reclassified for comparative purposes.

30 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on

3rd April 2021

Adrian Tennant.