

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 August 2022

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

Gasóga na hÉireann/ Scouting Ireland

**REPORT AND ACCOUNTS**  
**FINANCIAL YEAR ENDED 31 AUGUST 2022**

---

<b>CONTENTS</b>	<b>PAGES</b>
Officers and Professional Advisors	1
Chairperson's Statement	2
The Directors' Report (including Independent Statement of Directors Responsibilities)	3 - 10
Auditor's Report to the members	11 -13
Statement of Financial Activities	14
Statement of Financial Position	15
Statement of Cash Flows	16
Notes to the Financial Statements	17- 31

---

## Gasóga na hÉireann/ Scouting Ireland

### 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

#### Directors:

Nominated chair: Patrick Kidney (resigned 10/09/2022)  
Ned Brennan (appointed 10/09/2022)

Jacques Kinane (appointed 10/09/2022)  
Evan O'Connell (appointed 10/09/2022 and  
resigned 13/12/2023)  
Donnachadha Reynolds (appointed 10/09/2022)  
Richard Forde  
Dermot Lacey (resigned 10/09/2022)  
Mary Hogg (resigned 14/03/2022)  
Lisa Barnes  
Patrick Kidney  
Paul Mannion  
Ned Brennan  
Anthony Denis O'Brien (resigned 11/10/2021)  
Lorraine Lally  
Eoin O'Shea (appointed 18/11/2023)  
Bernard McLoughlin (appointed 20/10/2021) (resigned 10/09/2022)  
Peter Brennan (appointed 05/11/2022) (resigned 12/12/2022)

#### Company Secretary:

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



Gasóga na hÉireann/ Scouting Ireland

**CHAIRPERSON'S STATEMENT**  
**FINANCIAL YEAR ENDED 31 AUGUST 2022**

I am delighted to present the Annual Financial Statements for 2021/22 for Gasóga na hÉireann/ Scouting Ireland CLG.

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

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

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

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

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

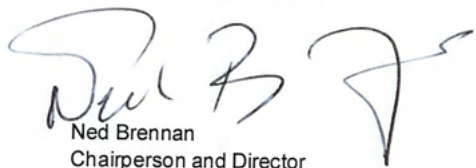
As we continue to navigate the challenges of the current climate, Scouting Ireland remains committed to our core values of respect, responsibility, and community. We are confident that with your ongoing support, we can continue to provide our members with the best possible scouting experience.

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

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

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

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



Ned Brennan  
Chairperson and Director

Date: 05 January 2024



## Gasóga na hÉireann/ Scouting Ireland

### DIRECTORS REPORT FINANCIAL YEAR ENDED 31 AUGUST 2022

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 2022 which are also prepared to meet the requirements for a Directors' Report and accounts for Companies Act purposes.

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

#### **Our Purpose**

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

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

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

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

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

#### **Achievements and Performance**

Scouting Ireland has a membership of circa 38,000 and is active in almost 430 communities in Ireland.

There were 256 Beavers, 341 Cubs, 47 Scouts, and 5 Venturers awarded the Chief Scout Award this year.

#### **Covid-19**

We are pleased to report that there has been a welcome return to normal scouting activities throughout the island by the end of the current financial period to 31 August 2022. Activities at the start of the financial year were again hampered by Covid-19; however we were delighted to see the government lifting restrictions from 22nd January 2022. This had a positive impact for Scouting during 2022. We are actively working with Scout groups who closed during COVID-19 to support re-opening.



## Gasóga na hÉireann/ Scouting Ireland

### DIRECTORS REPORT continued FINANCIAL YEAR ENDED 31 AUGUST 2022

#### Financial Review

Scouting Ireland has had a welcome return to scouting activities in the current year and the results of this are starting to have a positive impact on the finances of the Company. Membership income has increased in 2021/22 following a decline in numbers during the Covid-19 pandemic.

During the year, we were pleased to announce our involvement in the 25th World Scout Jamboree, which is being organised by the World Organisation of the Scout Movement (WOSM) and hosted in SaeManGeum, South Korea in the summer of 2023. The Scouting Ireland Contingent has been busy making arrangements that will include pre and post Jamboree programmes in Korea for the Contingent, two Contingent weekend camps and a number of preparatory meetings for the Jamboree Scout Troops.

Each Jamboree Scout Troop organised two overnight gatherings for their Troops. An International Service Team was established. Plans for a post-Jamboree Programme somewhat changed due to an early departure decision by the South Korean Government. The Irish Scout Contingent continued its post-jamboree programme, stayed in a University in Seoul, and were greatly supported by the Irish Ambassador to South Korea.

During the current financial year Scouting Ireland has also made our National Scout Centres available to assist the government's humanitarian effort to house Ukrainian refugees at Larch Hill, Killaloe and Lough Dan. A decision has been made to extend this contract with the government until 16 April 2024.

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

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

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

#### Financial Highlights

- Net Income of €0.242m in 2021/22 compared with Net expenditure of (€0.465) in 2020/21
- Spending on charitable activities decreased slightly by 0.55% to €4.333m
- Income has recovered somewhat during the year following the significant adverse effects of Covid-19 in the prior year. In Particular National Scout Centres income has increased from €0.193m in 2020/21 to €0.639m in 2021/22.

#### Financial Results

##### Income

Total income for 2021/22 amounted to €4.622m compared with €3.932m in 2021, an increase of 17.5%.

In 2021/22, we received wonderful support from the Department of Children, Equality, Disability, Integration and Youth for our core grant of €1.278m and other grants of €0.226m. We also received a grant of €0.179m from the Department of Social Protection for a Community Employment Scheme, which is based in Larch Hill. We also received a grant from Fáilte Ireland of €0.015m to support the 74th BP Fellowship Event which took place from the 21st - 24th April 2022 in Dublin.

During the current financial year Scouting Ireland has also made our National Scout Centres available to assist the government's humanitarian effort to house Ukrainian refugees at Larch Hill and Killaloe. Our National Scout Centres income has increased from €0.193m in 2020/21 to €0.639m in 2021/22. A decision has been made to extend this contract with the government until 16 April 2024.



## Gasóga na hÉireann/ Scouting Ireland

### **DIRECTORS REPORT continued** **FINANCIAL YEAR ENDED 31 AUGUST 2022**

#### **Expenditure**

Total expenditure for 2021/22 amounted to €4.380m compared with €4.397m in 2020/21, a decrease of 0.38%. The expenditure on charitable activities decreased slightly by €0.024m to €4.333m, which includes a moderate increase in Youth Programme while there were no Hosted Events for the current 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.

There was a grant paid to Scouting Ireland Campsites & Facilities and payments to groups under the Recovery Assistance Fund in the year 2020/21 which did not arise for 2021/22

#### **Reserves**

Restricted and unrestricted reserves at the end of the year increased by €0.242m. 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 31 August 2022, the unrestricted reserve was in a deficit position of (-€5.148m) (2020/21: (-€5.332m)). 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 €0.071m.

#### **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 12 of the accounts. Annually the CEO reviews the pay of the Senior Management Team, which takes into account market comparators, cost of living increases and the financial position of the organisation. The Governance, 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.

## Gasóga na hÉireann/ Scouting Ireland

### **DIRECTORS REPORT continued** **FINANCIAL YEAR ENDED 31 AUGUST 2022**

#### **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 €7.403m. 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 included in the financial statements for the year ended 31 August 2022. 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/ balancing statement do not pay until the following census due date. Membership fees cover the period October to September annually. The supports provided to Groups through the recovery assistance fund are included in membership fees.

#### **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 member of the Company each agree to contribute €1.25 in the event of the Company being wound up.

#### **Appointment of Directors**

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



## Gasóga na hÉireann/ Scouting Ireland

### **DIRECTORS REPORT continued** **FINANCIAL YEAR ENDED 31 AUGUST 2022**

#### **Director Induction and Training**

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

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

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

#### **Organisation**

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

#### **Related parties and other Related Entities**

Scouting Ireland provides key management personnel services and therefore has related parties, and these are noted in note 26 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**

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

#### **Statement of Going Concern**

For the purposes of considering the going concern basis of preparation of the company, the Board of Directors met a significant number of times and undertook a robust assessment of going concern for a 15-month period to 31 January 2025. 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. The below directors assessment is from the majority of the company directors acting on behalf of the board.

Scouting Ireland had a net income for the year of €242k (2020-21: net expenditure €465k), and at the end of the financial year had net liabilities of €4.942m (2020-21 net liabilities €5.184m) with net current assets of €1.146m (2020-21 net current assets €809k).



Gasóga na hÉireann/ Scouting Ireland

DIRECTORS REPORT continued

FINANCIAL YEAR ENDED 31 AUGUST 2022

Statement of Going Concern (continued)

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 2022/2023 and the projected increase in membership numbers and revenue in 2023/2024;
- Detailed sensitivity analysis on the potential outcomes to the arbitration process with our Insurers and the potential impact on income streams;
- The timing of likely legal settlements arising from litigation by survivors' of historic abuse in scouting.
- The impact of the provision in the financial statements for historic legal cases.

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

Scouting Ireland had a net income for the financial year 31 August 2022 of €242k, which is a substantial improvement on our 2019 - 2020 financial statements when we had a deficit of nearly €1.75 million arising from, among others, the impact of the pandemic on our operations.

The early payment initiative for Census 2024 shows that our membership continues to grow and today stands close to 40,000 members. The pandemic had a significant impact on our membership. At the current growth rates, the Board projects the Organisation will be back to 2020 figures (43,674) in the near future.

An arbitration process is underway and is likely to continue into 2024 and the board is focused on a successful outcome. The outcome of an arbitration process will determine our next steps in the continued support of survivors of abuse.

In relation to the timing of the legal cases and the consequential financial impact, advice was obtained from the company's legal advisors 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 advisors with significant expertise dealing with historic abuse cases have been engaged annually to review and update the financial provision, which includes claims and threatened legal claims, as detailed in Note 23 in the financial statements.

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

Based on the cash position at year-end, the expected increase in membership and our prudent management of operational expenses, a majority of the directors of the board acting on behalf of the board have assessed that the company will have the ability to meet its liabilities for a minimum period to 31 January 2025. Furthermore, a majority of the directors acting on behalf of the board believe that the going concern basis of preparation is appropriate when preparing the financial statements.



Gasóga na hÉireann/ Scouting Ireland

**DIRECTORS REPORT continued**  
**FINANCIAL YEAR ENDED 31 AUGUST 2022**

**Accounting Records**

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

**Statement of relevant Audit Information**

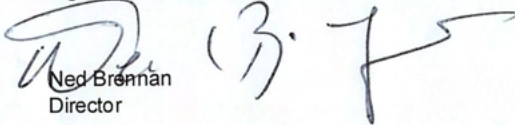
Each of the persons who are Directors at the time when this Directors' report was approved has confirmed that:

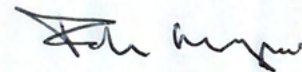
- so far as that Director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the company's auditors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

**Auditors**

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

Signed on behalf of the Directors

  
Ned Brennan  
Director



Pat Kidney  
Director

05 January 2024

**DIRECTORS REPORT continued**  
**FINANCIAL YEAR ENDED 31 AUGUST 2022**

**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.

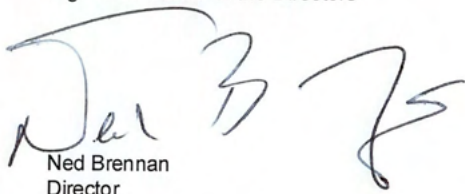
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities, and financial position of the company for the financial year end date and of the surplus or deficit of the company for that financial year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

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

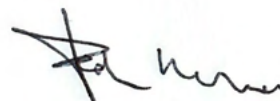
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect 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



Ned Brennan  
Director



Pat Kidney  
Director

Approved by the Directors on 05 January 2024



**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GASÓGA NA HÉIREANN/ SCOUTING IRELAND  
FINANCIAL YEAR ENDED 31 AUGUST 2022**

**Opinion**

We have audited the financial statements of Gasóga na hÉireann/ Scouting Ireland ("the company"), which comprise the Statement of Financial Activities, Statement of Financial Position and Statement of Cashflows for the financial year ended 31 August 2022, 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, Gasóga na hÉireann/ Scouting Ireland's financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the company as at 31 August 2022 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.

**Material uncertainty related to going concern**

In forming our opinion, which is not modified, we draw attention to disclosures made in the Directors' report and Note 3 in the financial statements concerning the Company's ability to continue as a going concern. The company had a net income for the year of €242k (2020-21: net expenditure €465k), and at the end of the financial year had net liabilities of €4.942m (2020-21 net liabilities €5.184m) with net current assets of €1.146m (2020-21 net current assets €809k).

These events and conditions, along with other matters as set forth in Note 3, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. The financial statements have been prepared on a going concern basis, which assumes that the Company will continue in operational existence for the foreseeable future. The validity of this assumption as stated in Note 2 depends on the outcome of actions to be taken by the board for the company to continue to generate a trading surplus and to meet its liabilities as they fall due. The financial statements do not include any adjustments should the Company be unable to continue in existence.

In auditing the financial statements, we have reviewed the directors' assessment of going concern and all supporting documentation, which was prepared and presented by a majority of the directors acting on behalf of the board. We have concluded that the directors' use of going concern basis of accounting in the preparation of the financial statements is appropriate.

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

**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.



Gasóga na hÉireann/ Scouting Ireland

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GASÓGA NA HÉIREANN/ SCOUTING IRELAND  
(Continued)**

**FINANCIAL YEAR ENDED 31 AUGUST 2022**

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.

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.



Gasóga na hÉireann/ Scouting Ireland

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF GASÓGA NA HÉIREANN/ SCOUTING IRELAND  
(Continued)**

**FINANCIAL YEAR ENDED 31 AUGUST 2022**

- 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.

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

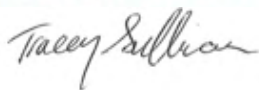
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

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: 05 January 2024

Gasóga na hÉireann/ Scouting Ireland

STATEMENT OF FINANCIAL ACTIVITIES, INCLUDING THE INCOME & EXPENDITURE ACCOUNT  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

	Note	Unrestricted Funds €'000	Restricted Funds €'000	Total Funds 2022 €'000	Total Funds 2021 €'000
<b>Income:</b>					
Donations	4	-	50	50	85
<b>Income from charitable activities</b>	5				
Youth programme		353	356	709	449
Development of scouting		213	356	569	348
Adult support & training		211	534	745	532
Support & services to members		-	458	458	539
Hosted events		-	-	-	78
		<u>777</u>	<u>1,704</u>	<u>2,481</u>	<u>1,946</u>
Income from other trading activities	6	2,072	-	2,072	1,854
Other income	7	17	2	19	47
<b>Total income</b>		<u>2,866</u>	<u>1,756</u>	<u>4,622</u>	<u>3,932</u>
<b>Expenditure:</b>					
Costs of raising funds	8	44	-	44	36
<b>Expenditure on charitable activities</b>	9				
Youth programme		609	397	1,006	796
Development of scouting		536	338	874	882
Adult support & training		613	518	1,131	1,094
Support & services to members		877	445	1,322	1,425
Hosted events		-	-	-	160
		<u>2,635</u>	<u>1,698</u>	<u>4,333</u>	<u>4,357</u>
Other		3	-	3	3
<b>Total expenditure</b>		<u>2,682</u>	<u>1,698</u>	<u>4,380</u>	<u>4,397</u>
<b>Net income / (expenditure)</b>		<u>184</u>	<u>58</u>	<u>242</u>	<u>(465)</u>
<b>Net movement in funds for the year</b>		<u>184</u>	<u>58</u>	<u>242</u>	<u>(465)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward	28	(5,332)	148	(5,184)	(4,719)
<b>Total funds carried forward</b>	28	<u>(5,148)</u>	<u>206</u>	<u>(4,942)</u>	<u>(5,184)</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

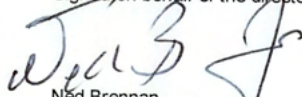


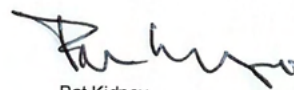
Gasóga na hÉireann/ Scouting Ireland

STATEMENT OF FINANCIAL POSITION  
AS AT 31 AUGUST 2022

	Note	2022 €'000	2021 €'000
<b>Fixed assets</b>			
Tangible assets	14	2,035	2,179
Financial assets	15	-	-
<b>Total fixed assets</b>		<u>2,035</u>	<u>2,179</u>
<b>Current assets</b>			
Stocks	16	17	15
Debtors: amounts falling due within one year	17	608	621
Deposit on fixed assets		11	9
Cash at bank and in hand	18	<u>2,626</u>	<u>2,071</u>
<b>Total current assets</b>		<u>3,262</u>	<u>2,716</u>
<b>Liabilities</b>			
Creditors falling due within one year			
<b>Net current assets</b>	19	<u>(2,116)</u>	<u>(1,907)</u>
<b>Total assets less current liabilities</b>		<u>1,146</u>	<u>809</u>
Creditors falling due after more than one year		3,181	2,988
Provision for liabilities	20	(720)	(785)
<b>Net (liabilities)</b>	23	<u>(7,403)</u>	<u>(7,388)</u>
<b>The Funds of the Charity:</b>			
<b>Unrestricted Funds</b>			
General Funds			
Restricted Income Funds	28	(5,148)	(5,332)
<b>Total charity funds</b>	28	<u>206</u>	<u>148</u>
		<u>(4,942)</u>	<u>(5,184)</u>

Signed on behalf of the directors:

  
Ned Brennan  
Non-Executive Director

  
Pat Kidney  
Non-Executive Director

On behalf of the Board of Directors on 05 January 2024

The notes at pages 17 to 31 form part of these accounts.

Gasóga na hÉireann/ Scouting Ireland

STATEMENT OF CASH FLOWS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

	Note	2022 Total €'000	2021 Total €'000
<b>Cash flows from operating activities</b>			
Net income/(expenditure) for the financial year		242	(465)
<b>Adjustments for:</b>			
Depreciation of tangible fixed assets		215	190
Government grants amortised		(9)	(9)
(Increase) in stocks		(2)	(5)
Interest paid		3	3
Decrease/(increase) in debtors		11	(40)
Increase/(decrease) in creditors		177	(597)
Increase in provisions		15	928
<b>Net cash generated from operating activities</b>		<u>652</u>	<u>6</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(71)	(74)
<b>Net cash (used in) investing activities</b>		<u>(71)</u>	<u>(74)</u>
<b>Cash flows from financing activities</b>			
Closed group fund movement in year		1	2
Interest paid		(3)	(3)
<b>Net cash (used in) financing activities</b>		<u>(2)</u>	<u>(1)</u>
<b>Net Increase/(Decrease) in cash and cash equivalents</b>		579	(70)
Cash and cash equivalents at the beginning of the reporting period	18	<u>1,426</u>	<u>1,496</u>
<b>Cash and cash equivalents at the end of the reporting period</b>	18	<u>2,005</u>	<u>1,426</u>
Cash at bank and in hand	18	<u>2,005</u>	<u>1,426</u>

The notes at pages 17 to 31 form part of these accounts.



**NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022**

**1. Accounting policies**

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

**A. Basis of preparation**

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

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

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

**B. Income recognition**

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 2022**

**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.

**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;

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

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 2022**

**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 may be transferred to Gasóga na hÉireann/ Scouting Ireland and held as Closed Group Funds. If any of these assets are sold, the proceeds are transferred to Gasóga na hÉireann/ 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 Charity has in place a PRSA scheme as prescribed by legislation. Membership of the scheme is voluntary and employees may join immediately upon employment.

The Charity has in place a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the Charity. 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.

**NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022**

**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. Going Concern**

For the purposes of considering the going concern basis of preparation of the company, the Board of Directors met a significant number of times and undertook a robust assessment of going concern for a 15-month period to 31 January 2025. This assessment includes financial and cashflow projections with detailed assumptions contained within in together with obtaining third party advice to support key expenditure or liabilities of the company included in these projections. The below directors assessment is from the majority of the company directors acting on behalf of the board.

Scouting Ireland had a net income for the year of €242k (2020-21: net expenditure €465k), and at the end of the financial year had net liabilities of €4.942m (2020-21 net liabilities €5.184m) with net current assets of €1.146m (2020-21 net current assets €809k).

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 2022/2023 and the projected increase in membership numbers and revenue in 2023/2024;
- Detailed sensitivity analysis on the potential outcomes to the arbitration process with our Insurers and the potential impact on income streams;
- The timing of likely legal settlements arising from litigation by survivors' of historic abuse in scouting.
- The impact of the provision in the financial statements for historic legal cases.

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

Scouting Ireland had a net income for the financial year 31 August 2022 of €242k, which is a substantial improvement on our 2019 - 2020 financial statements when we had a deficit of nearly €1.75 million arising from, among others, the impact of the pandemic on our operations.

The early payment initiative for Census 2024 shows that our membership continues to grow and today stands close to 40,000 members. The pandemic had a significant impact on our membership. At the current growth rates, the Board projects the Organisation will be back to 2020 figures (43,674) in the near future.

An arbitration process is underway and is likely to continue into 2024 and the board is focused on a successful outcome. The outcome of an arbitration process will determine our next steps in the continued support of survivors of abuse.

In relation to the timing of the legal cases and the consequential financial impact, advice was obtained from the company's legal advisors 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 advisors with significant expertise dealing with historic abuse cases have been engaged annually to review and update the financial provision, which includes claims and threatened legal claims, as detailed in Note 23 in the financial statements.



Gasóga na hÉireann/ Scouting Ireland

**NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022**

**Going Concern (continued)**

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, minimizing 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, a majority of the directors of the board acting on behalf of the board have assessed that the company will have the ability to meet its liabilities for a minimum period to 31 January 2025. Furthermore, a majority of the directors acting on behalf of the board believe that the going concern basis of preparation is appropriate when preparing the 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 €0.050m (2021: €0.085m) during the year, all of which was restricted funds. Refer to note 25 for details.

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.

**6. Income from charitable activities**

	Note	Unrestricted 2022 €'000	Restricted 2022 €'000	2022 Total €'000	2021 Total €'000
Government Grant funding (Restricted)	5.1	-	1,698	1,698	1,706
National Events Income					
Grant Received from IASTT		138	-	138	23
National Scout Centres Income		-	-	-	13
Erasmus + Leargas	5.3	639	-	639	193
Gorta		-	-	-	11
	5.4	-	6	6	-
		<u>777</u>	<u>1,704</u>	<u>2,481</u>	<u>1,946</u>

Analysis of income from charitable activities

	Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Total
DCEDIY - Youth Services Grant Scheme:					
Core Grant	111	135	357	374	977
Additional Funding for Governance	6	8	6	5	25
Capital Grant (2021 & 2022)	24	28	24	19	95
COVID-19 Minor Grant	22	35	11	-	68
Climate Justice Fund Grant	39	-	-	-	39
Department of Social Protection - CE Scheme Grant Income	60	59	59	-	178
National Scout Centres Income	213	213	213	-	639
National Events	138	-	-	-	138
Faillte Ireland	15	-	-	-	15
Gorta	6	-	-	-	6
Direct Income	<u>634</u>	<u>478</u>	<u>670</u>	<u>398</u>	<u>2,180</u>
Support Income from DCEDIY - Core Grant	75	91	75	60	301
Total income from Charitable activities	<u>709</u>	<u>569</u>	<u>745</u>	<u>458</u>	<u>2,481</u>

# Gasóga na hÉireann/ Scouting Ireland

## NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

### 6.1 Government Grant Funding

	Note	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
<b>Grants from the Department of Children, Equality, Disability, Integration and Youth</b>			
Youth Services Grant Scheme			
Core Grant		1,278	1,179
Additional Funding for Governance		25	50
16th World Scout Moot 2021		0	40
Youth Climate Justice Fund		39	48
Capital Grant 2022		45	0
Capital Grant 2021		50	50
Covid-19 minor grant scheme		-	-
		<u>68</u>	<u>-</u>
		1,505	1,367
<b>Grant from Department of Foreign Affairs</b>			
Foreign Affairs Grant - Irish Aid		-	44
		<u>-</u>	<u>44</u>
<b>Grant from Fáilte Ireland</b>			
World Scout Foundation		15	-
		<u>15</u>	<u>-</u>
<b>Department of Social Protection – Community Employment Scheme</b>			
Grant funding for CE Scheme – Larch Hill	5.2	178	195
		<u>178</u>	<u>195</u>
<b>Grant from Department of Rural and Community Development</b>			
Rural & Community Grant -Covid-19 Stability Fund		0	100
		<u>0</u>	<u>100</u>
Total government grant funding		<u>1,698</u>	<u>1,706</u>

In the calendar year 2022, the grant funding provided by the Department of Children, Equality, Disability, Integration and Youth for the Youth Services grant scheme General Funding Grant and additional funding for Governance is €1.303m (2021: €1.229m). The General Funding Grant is received in quarterly instalments during the course of the year, and its purpose is to help support staff costs and enhanced governance.

Grant funding of €0.039m (2021: €0.048m) was received through the Youth Climate Justice Fund to support youth led action on climate justice.

During the year a total of €0.095m was received through the Capital Grant Scheme (2021: €0.050m) to support the Organisation's investment in capital infrastructure. This amount was received by way of a grant in November 2021 of €0.050m through the Capital Grant Scheme and a grant of 0.045m which was received in July 2022 through the 2022 Capital Grant Scheme.

The Covid-19 minor grant scheme received during the year amounted to €0.068m (2021:€Nil).

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 year are recognised in that year.



## Gasóga na hÉireann/ Scouting Ireland

### NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

#### 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.

	Financial Year Ended 31.08.22 Total €'000	Financial Year Ended 31.08.21 Total €'000
Grant income – Larch Hill	<u>178</u>	<u>195</u>
	178	195

#### 6.3 National Scout Centres Income

	Larch Hill €'000	Lough Dan €'000	Killaloe €'000	Total €'000
Operational income	355	164	75	594
Employment wage subsidy scheme (EWSS) Grant	<u>33</u>	<u>12</u>	<u>-</u>	<u>45</u>
Total	<u>388</u>	<u>176</u>	<u>75</u>	<u>639</u>

The total amount received from the Employment Wage Subsidy Scheme was €0.045m (2021: €0.099m). For 2021 this was inclusive of €0.027m for our National Scout Centre at Castle Saunderson.

#### 6.4 Gorta

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
WorldWide Global Schools	<u>6</u>	<u>-</u>
	6	-

#### 7. Income from trading activities

	Note	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Membership Income	6.1	2,034	1,823
Fundraising income		<u>38</u>	<u>31</u>
		<u>2,072</u>	<u>1,854</u>

#### 7.1 Membership income

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Membership Fees	2,034	1,827
Less: 2 <sup>nd</sup> year rebates	<u>-</u>	<u>(3)</u>
	<u>2,034</u>	<u>1,823</u>

**NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022**

8. Other income	Unrestricted	Restricted	Financial Year Ended 31.08.2022	Financial Year Ended 31.08.2021
	2022 €'000	2022 €'000	€'000	€'000
Vat refund	15	-	15	20
Other income	2	2	4	-
EWSS Grant for Castle Saunderson National Scout Centre	-	-	-	27
	<b>17</b>	<b>2</b>	<b>19</b>	<b>47</b>

**9. Analysis of expenditure on costs of raising funds**

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
<b>Fundraising costs</b>		
12 Days of Christmas	44	36
	<b>44</b>	<b>36</b>

**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.

**10.1 Analysis of expenditure on charitable activities**

		Youth Programme	Development of Scouting	Adult Support & Training	Support & Services to Members	Financial year ended 31.08.2022
<b>Direct costs</b>						
Insurance		-	-	-	349	349
Other costs		-	-	-	13	13
Volunteer support		-	-	43	-	43
DSP CE Scheme expenditure	9.5	60	59	59	-	178
Staff costs	11	155	183	505	444	1,287
National Scout Centres operations and development		154	153	153	-	460
Scout county and provincial expenditure		-	-	-	163	163
Safeguarding		-	-	-	13	13
Communications and public relations		-	42	-	-	42
National events expenditure		129	-	-	-	129
International affiliation fees		-	-	-	47	47
Volunteer travel and subsistence		11	7	12	8	38
Programme support		117	-	-	-	117
Erasmus & Leargas – grant refunded		11	-	-	-	11
Irish Aid 2021 Grant refunded		10	-	-	-	10
Total direct costs		<b>647</b>	<b>444</b>	<b>772</b>	<b>1,037</b>	<b>2,900</b>
Total support costs	9.2	<b>359</b>	<b>430</b>	<b>359</b>	<b>285</b>	<b>1,433</b>
Total expenditure on charitable activities		<b>1,006</b>	<b>874</b>	<b>1,131</b>	<b>1,322</b>	<b>4,333</b>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022**

	Note	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
<b>10.2 Support costs</b>			
Legal Provisions		240	884
Finance & Accounting		261	240
Human Resources, Company Secretarial, Legal and Professional Cost		331	141
Central Management		154	215
Office Accommodation and Services		189	140
Property & Equipment Depreciation Less Amortisation of grant		106	83
Governance	9.4	96	84
Information Technology and business solutions		56	28
		<b>1,433</b>	<b>1,814</b>

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%.

		Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Hosted Events	Financial year ended 31/08/2021
<b>10.3 Direct Costs</b>							
Insurance		-	-	-	317	-	317
Other Costs		-	-	-	8	-	8
Volunteer Support		-	-	48	-	-	48
DEASP CE Scheme expenditure	9.5	64	64	64	-	-	192
Staff Costs	11	133	145	446	376	64	1,164
National Scout Centres operations and development		118	119	118	-	-	355
Scout county and provincial expenditure		-	-	-	177	-	177
Safeguarding		-	-	-	5	-	5
Communications and public relations		-	9	-	-	-	9
National Events expenditure		22	-	-	-	-	22
International and affiliation fees		-	-	-	42	-	42
Volunteer travel and subsistence		1	1	3	-	-	5
World Scout Moot 2021 (hosted events)		-	-	-	-	3	3
Programme Support		40	-	-	-	-	40
Grants to Scouting Ireland Campsites and Facilities		-	-	-	112	-	112
Recovery Assistance Fund		-	-	-	44	-	44
Total direct costs		<b>378</b>	<b>338</b>	<b>679</b>	<b>1,081</b>	<b>67</b>	<b>2,543</b>
Total support costs		<b>418</b>	<b>544</b>	<b>415</b>	<b>344</b>	<b>93</b>	<b>1,814</b>
Total expenditure on charitable activities		<b>796</b>	<b>882</b>	<b>1,094</b>	<b>1,425</b>	<b>160</b>	<b>4,357</b>

Gasóga na hÉireann/ Scouting Ireland

**NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022**

**10.4 Governance costs including auditor's remuneration**

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Board expenses	13	3
AGM costs	-	32
	<u>13</u>	<u>35</u>

Included within Governance is the Auditors remuneration

	2022 €'000	2021 €'000
Audit of individual company accounts	43	39
Other non-audit services	40	10
	<u>83</u>	<u>49</u>
	<u>96</u>	<u>84</u>

Total costs

Auditor's remuneration includes audit fees for Gasóga na hÉireann/ Scouting Ireland CLG, Scouting Ireland (Association), Scouting Ireland Campsites and Facilities CLG, The Scout Foundation (N.I) CLG, and Scouting Ireland (N.I) Ltd.

**10.5 Department of Social Protection, Community Employment Scheme**

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
<b>Larch Hill</b>		
Wages and salaries	167	185
Materials and training	11	7
Travel	-	1
	<u>178</u>	<u>193</u>



**NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022**

**11. Net income for the year**

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
<i>This is stated after charging:</i>		
Depreciation	215	190
Bank interest payable	3	3
Foreign exchange movement	(1)	(2)
Auditors remuneration	43	39

**12. Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel**

The average number of employees during the year was 36 (2021:39). This excludes those employed on the Department of Social Protection community employment scheme.

	Direct €'000	Support €'000	Financial Year Ended 31.08.2022 Total €'000	Financial Year Ended 31.08.2021 Total €'000
Staff costs	1,004	397	1,401	1,356
PRSI costs	99	44	143	137
Pension costs	35	27	62	63
Death in benefit	16	5	21	18
	1,154	473	1,627	1,576
Staff travel	56	13	69	30
Staff training	5	2	7	12
	61	15	76	43
Total staff cost	1,215	488	1,703	1,619

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

A total of 3 employees (2021:3) earned remuneration in excess of €60,000 as follows:

	Financial Year Ended 31.08.2022 No.	Financial Year Ended 31.08.2021 No.
€60,001 to €70,000	-	1
€70,001 to €80,000	-	-
€80,001 to €90,000	1	-
€90,001 to €100,000	-	1
€100,001 to €110,000	2	-
	-	1

**Director expenses**

During the year, 4 (2021: 2) directors were reimbursed for their out-of-pocket expenses incurred attending meetings and carrying out their duties. The total amount reimbursed was €0.007m (2021: €0.002m). They were not paid and did not receive any other benefits (2021: €Nil).

The management team earned a total of €0.494m (2021: €0.547m)

Gasóga na hÉireann/ Scouting Ireland

NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

**13. Staff Numbers**

The average number of employees during the year was 46 (2021:53). This includes those employed on the Department of Social Protection community employment scheme. The numbers are broken down as follows:

	Financial Year Ended 31.08.2022	Financial Year Ended 31.08.2021
	No.	No.
Direct staff	28	30
Support staff	8	9
DSP supervisor	1	1
DSP participants	9	13
	<u>46</u>	<u>53</u>

**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	Fixture & Fittings	Motor Boats	Motor Vehicles	Computer Equipment	Total
	€'000	€'000	€'000	€'000	€'000	€'000
Opening balance 01/09/2021	4,284	703	10	8	379	5,384
Additions	-	48	-	-	23	71
Disposals	-	(40)	-	-	(218)	(258)
Closing balance 31/08/2022	<u>4,284</u>	<u>711</u>	<u>10</u>	<u>8</u>	<u>184</u>	<u>5,197</u>

**Depreciation**

Opening balance 01/09/2021	2,177	682	10	8	328	3,205
Depreciation charge	150	32	-	-	33	215
Disposals	-	(40)	-	-	(218)	(258)
Closing balance 31/08/2022	<u>2,327</u>	<u>674</u>	<u>10</u>	<u>8</u>	<u>143</u>	<u>3,162</u>
<b>Net book value</b>						
As at 31/08/22	<u>1,957</u>	<u>37</u>	<u>-</u>	<u>-</u>	<u>41</u>	<u>2,035</u>
As at 31/08/21	<u>2,106</u>	<u>21</u>	<u>-</u>	<u>-</u>	<u>52</u>	<u>2,179</u>



# Gasóga na hÉireann/ Scouting Ireland

## NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

### 16. Financial assets

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Opening balance	-	-
Additions	-	-
Closing balance	-	-

Gasóga na hÉireann/ Scouting Ireland 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 Gasóga na hÉireann/ Scouting Ireland 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 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Stock of miscellaneous materials and stationery	17	15

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

### 18. Debtors

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
<b>Due within one year</b>		
Trade receivables	151	98
Other debtors	8	9
Prepayments	299	292
Amounts owed by related parties	150	222
	<u>608</u>	<u>621</u>

There is no bad debt provision.

### 19. Cash and cash equivalents

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Cash at bank and in hand	2,626	2,071
Less: Bank overdraft	(26)	-
Less: Bank loan	(595)	(645)
	<u>2,005</u>	<u>1,426</u>

# Gasóga na hÉireann/ Scouting Ireland

## NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

### 20. Creditors: amounts falling due within one year

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Trade payables	152	200
Accruals	778	697
PAYE/PRSI/Local property tax	225	256
Bank overdraft	26	-
Bank Loan < 1 Year	72	66
Amounts owed to related parties	511	511
Deferred income (designated funds)	319	138
Deferred income (capital grants)	9	9
DSP CE Scheme Larch Hill deferred income	24	29
	<u>2,116</u>	<u>1,907</u>

Included within deferred income (designated funds) are deferred membership fees of €0.161m (2021: €0.133m) and deposits received of €0.158m (2021: €0.005m).

Gasóga na hÉireann/ Scouting Ireland availed of the Debt Warehousing Scheme for payroll taxes and the remaining balance as at 31 August 2022 is €0.186m (2021: €0.230m) which is included in the PAYE/PRSI/USC/LPT liability.

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 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

	Note	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Deferred income (capital grants)	21	92	101
Closed group fund	22	106	105
Bank loan > 1 year		522	579
		<u>720</u>	<u>785</u>



# Gasóga na hÉireann/ Scouting Ireland

## NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

### 22. Deferred income (capital grants)

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Opening balance	110	119
Amortisation during the year	(9)	(9)
Closing balance	101	110
Split as :		
Creditors due > 1 year	92	101
Creditors due < 1 year	9	9
	101	110

### 23. 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 €'000	Net Transfers €'000	Closing balance €'000
Closed group fund	105	1	106

### 24. Provision for liabilities and contingent liabilities

	Financial Year Ended 31.08.2022 €'000	Financial Year Ended 31.08.2021 €'000
Opening balance	7,388	7,020
Movement during the year	15	368
Closing balance	7,403	7,388

Included in the financial statements is a provision for liabilities of €7.403m (2021: €6.828m), which relates to liabilities arising from historical child sexual abuse concerns in legacy organisations; being the Catholic Boy Scouts of Ireland the Scout 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 year end. An amount of €0.560m was reclassified between creditors: amounts falling due within one year and provision for liabilities which is reflected within the closing balance for the financial year ended 31 August 2021. The Directors review the provision annually, taking account of legal advice and estimates, and are satisfied that the provision in these financial statements are appropriate. Further incidents and/or claims may still be notified to Gasóga na hÉireann / Scouting Ireland for events that occurred prior to the 31st August 2022. 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.

In addition, it is Gasóga na hÉireann / Scouting Ireland's experience that incidents and/or claims may still be notified for events which occurred prior to 31 August 2022. In some cases, particularly regarding safeguarding or abuse claims, these may be made many years after the original event. Since the nature of any such incident or claim is not yet known, it is not possible for Gasóga na hÉireann / Scouting Ireland to determine whether it is probable that Gasóga na hÉireann / Scouting Ireland will be held liable or to estimate the amount of any consequential outflow of economic benefits. Therefore there exists an unquantifiable contingent liability in respect of such Incidents and/or claims.

Gasóga na hÉireann/ Scouting Ireland

NOTES TO THE FINANCIAL STATEMENTS  
FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

**25. Capital commitments**

At the financial year-end, the Company had capital commitments of €NIL (2021: €NIL).

**26. Related parties and other entities**

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

Membership fees of €2.034m, National Campsite income, National training and events income and Provincial events income was received from Scout Groups and individual members during the year. A donation of €0.050m (2021: €0.085m) 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 €'000	Management charges to related party €'000	Purchases from related party €'000	Amounts due from related party at 31 August 2022 €'000	Amounts due to related party at 31 August 2021 €'000
Due from related parties:					
Scouting Ireland Campsite and Facilities CLG	-	-	-	150	222
Outdoor Adventure Store (Liffey Street) Limited	-	1	66	-	-
	-	1	66	150	222
Due to related parties:					
The Scout Foundation	-	-	-	511	511



## Gasóga na hÉireann/ Scouting Ireland

### NOTES TO THE FINANCIAL STATEMENTS FOR FINANCIAL YEAR ENDED 31 AUGUST 2022

#### 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 2022 were €0.062m (2021: €0.063m). The company had an accrual in respect of this scheme of €0.014m (2021: -€0.002m)

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 year-end (2021:€Nil).

#### 28. Analysis of funds

	Opening balance	Incoming resources	Resources expended	Transfers	Closing balance
	€'000	€'000	€'000	€'000	€'000
Analysis of general fund	(5,332)	2,866	(2,682)	-	(5,148)
Analysis of restricted fund	148	1,756	(1,698)	-	206
	(5,184)	4,622	(4,380)	-	(4,942)

#### 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 05 January 2024