

SCOUTING IRELAND

(A Company limited by guarantee and not having a share capital and exempt from using the word Limited)

**DIRECTORS' REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2015**

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

REPORT AND ACCOUNTS
YEAR ENDED 31 AUGUST 2015

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SCOUTING IRELAND
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OFFICERS AND PROFESSIONAL ADVISERS

COMPANY INFORMATION

The board of directors	Morgan O'Sullivan	(resigned 24/04/15)
	Jimmy Cunningham	
	James O'Toole	
	John Reid	(resigned 24/04/15)
	Michael J Shinnick	(resigned 15/09/15)
	Claire McAroe	(resigned 24/04/15)
	Oliver Kehoe	(resigned 24/04/15)
	Sean Farrell	(resigned 24/04/15)
	Christopher McCann	
	Glenn Webster	(resigned 24/04/15)
	John Watmore	(resigned 24/04/15)
	Cathal Healy	(resigned 24/04/15)
	Brian Webster	(resigned 04/09/15)
	Ian Davy	
	Therese Bermingham	
	Annette Byrne	
	Thomas Clarke	
	Kieran McCann	
	Mark Blake	
	Gary Gaughan	(appointed 24/04/15)
	Christopher McSweeney	(appointed 24/04/15)
	Kieran Cody	(appointed 24/04/15)
	Mary Fricker	(appointed 24/04/15)
Kevin Murphy	(appointed 24/04/15)	
Pat O'Suilleabhain	(appointed 22/02/15)	
David Walsh	(appointed 24/04/15)	
Pandy O'Brien	(appointed 24/04/15)	
David Byrne	(appointed 24/04/15)	
Company Secretary	Jimmy Cunningham	
Registered Office	Larch Hill Tibradden Dublin 16	
Auditor	Grant Thornton Chartered Accountants & Registered Auditor 24 - 26 City Quay Dublin 2	
Solicitors	Chris Van Der Lee 1 Clare Street Dublin 2	
	Sheehan & Company 1 Clare Street Dublin 2	
	McConnell Kelly & Co 217-219 Upper Newtownards Road Belfast	
Bankers	Ulster Bank Central Dublin Business Centre 33 College Green Dublin 2	

Company Number	397094
Tax Charity Number	CHY3507
Charity Regulatory Authority Number	20004347

SCOUTING IRELAND
(A Company Limited by Guarantee not having a Share Capital
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DIRECTORS REPORT
YEAR ENDED 31 AUGUST 2015

The directors present their report and the financial statements of the company for the year ended 31 August 2015.

PRINCIPAL ACTIVITIES AND BUSINESS REVIEW

Scouting Ireland was incorporated on 1 January 2007 as a company limited by guarantee and exempt from using the word "limited". The company provides operational services to the association which is a multi-denominational, co-educational, youth based association with membership of over 49,000 across the island of Ireland.

The annual report and financial statements cover the supporting activities of Scouting Ireland at National Level, including National Events, Jamborees and National Campsites. The activities of the Scout Provinces based in the Republic of Ireland are also included in these financial statements. The activities of the Northern Scout Province are recorded in the financial statements of Scout Foundation (NF). The activities of individual Scout Counties and Scout Groups are not reflected in these financial statements.

RESULTS

The Income and Expenditure Account and Balance Sheet for the year ended 31 August 2015 are set out on pages 8 to 10. The surplus for the period was €36,096 compared to a deficit of €55,242 in the previous year. There was a net cash increase of €237,618 (2014: €194,764). An amount of €373,292 (2014: €418,219) is held in a designated fund within unrestricted reserves as restricted cash in respect of Closed and Inactive Scout Groups.

RESEARCH AND DEVELOPMENT

Due to the nature of the company, it did not engage in any research or development during the year ended 31 August 2015.

FUTURE DEVELOPMENTS

The directors will continue to grow Scouting Ireland through increasing membership and recruiting and retaining volunteers to achieve our goals to have a positive impact on local communities.

PROPOSED TRANSFER TO RESERVES

The surplus for the year amounted to €36,096 (2014: (€55,242)) which has been transferred to reserves.

IMPORTANT EVENTS SINCE THE YEAR END

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

PRINCIPAL RISK AND UNCERTAINTIES

The three main risks to Scouting Ireland's future income are:

- the decrease in Youth Services Grant provided by the Department of Children and Youth Affairs;
- the decrease or withdrawal of funding from the Department of Social Protection for Community Employment Schemes; and
- volatility in membership numbers with a consequent impact on membership income.

HEALTH AND SAFETY

It is the policy of the company to ensure the health and welfare of employees by maintaining a safe working environment and place of work.

SCOUTING IRELAND
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DIRECTORS REPORT *continued*
YEAR ENDED 31 AUGUST 2015

DIRECTORS

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

There were no contracts or agreements of any significance in relation to the company's activities in which the directors or secretary of the company had any interest as defined by the Companies Act, 2014.

ACCOUNTING RECORDS

The measures taken by the directors to secure 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, Larch Hill, Tibbradden, Dublin 16.

RELATED PARTIES AND OTHER ENTITIES

A list of companies, which together with Scouting Ireland form part of the scout association known as Scouting Ireland. This is set out at note 32 to the financial statements.

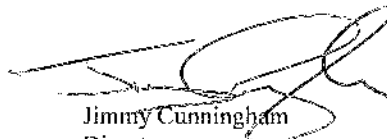
AUDITOR

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

Approved by the directors on

Signed on behalf of the Board on


Annette Byrne
Director


Jimmy Cunningham
Director

SCOUTING IRELAND
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DIRECTORS REPORT *continued*
YEAR ENDED 31 AUGUST 2015

STATEMENT OF DIRECTORS' RESPONSIBILITIES

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

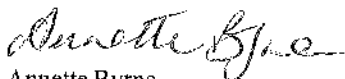
Irish company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with Irish Generally Accepted Accounting Practice ("Irish GAAP"). Under the company law, the directors must not 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 as at the financial year end date and of the surplus or deficit of the company for the financial year and otherwise comply with Companies Act 2014.

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

- select suitable accounting policies for the company financial statements and then apply them consistently;
- make judgments and 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 business.

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


Annette Byrne
Director


Jimmy Cunningham
Director

Approved by the directors on 21st November, 2015

SCOUTING IRELAND
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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SCOUTING IRELAND FOR THE YEAR ENDED 31 AUGUST 2015

We have audited the financial statements of Scouting Ireland for the year ended 31 August 2015, which comprise the Statement of Financial Activities, the Balance sheet, Cashflow and the related notes. The financial reporting framework that has been applied in their preparation is Irish law and accounting standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland (Generally Accepted Accounting Practice in Ireland).

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITORS

As explained more fully in the Directors' responsibilities statement, the directors are responsible for the preparation of the financial statements giving a true and fair view and otherwise comply with the Companies Act 2014. Our responsibility is to audit and express an opinion on the financial statements in accordance with Irish law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's Ethical Standards for Auditors.

SCOPE OF THE AUDIT OF THE FINANCIAL STATEMENTS

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the directors; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

BASIS FOR QUALIFIED OPINION ON FINANCIAL STATEMENTS

National campsite income amounted to €513,923 (2014: €501,816) for the year ended 31 August 2015 and comprises receipts by cash and cheque. Scouting Ireland has implemented a number of controls over this income at each campsite location. However because of the limited segregation of duties in the performance of these controls, we were unable to rely on these controls for the purpose of our audit. There were no other satisfactory audit procedures that we could adopt to confirm independently that all such income due to the company was properly received.

OPINION ON FINANCIAL STATEMENTS

In our opinion the 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 2015 and of its surplus for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act, 2014.

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**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
SCOUTING IRELAND FOR THE YEAR
ENDED 31 AUGUST 2015 (continued)**

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACT 2014

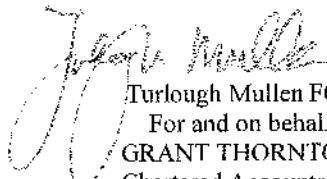
We have obtained all the information and explanations which we consider necessary for the purposes of our audit.

- In respect solely of the limitation on our work on the completeness of National Campsite income, described above, we have not obtained all of the information and explanation that we consider necessary for the purpose of our audit.
- In our opinion 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.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

We have nothing to report in respect of the provisions in the Companies Act, 2014 which require us to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by law are not made.

24 - 26 City Quay
Dublin 2
Ireland


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

SCOUTING IRELAND
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STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 AUGUST 2015

	Note	Unrestricted Funds €	Restricted Funds €	Total 2015 €	Total 2014 €
Incoming Resources					
Department of Children and Youth Affairs	7	-	814,250	814,250	824,824
Grant aid funding					
Membership income	8	1,778,653	-	1,778,653	1,594,155
DSP CE Scheme grants	9	-	506,919	506,919	462,488
National campsite income		513,923	-	513,923	501,816
Provincial events and training income		200,240	-	200,240	259,382
National events income		237,939	-	237,939	184,446
Other income – unrestricted	10	15,621	-	15,621	35,988
National Council gala ball income		19,805	-	19,805	17,734
Donations	11	85,000	-	85,000	145,000
Bank interest received and foreign exchange gain	12	17,254	-	17,254	25,870
World Scout Moot 2013		-	-	-	1,208
World Scout Jamboree 2015		774,929	-	774,929	283,462
World Scout Jamboree 2015 service fee		55,025	-	55,025	-
Fundraising Income		61,088	-	61,088	-
Lelievlet Project Income		=	<u>97,753</u>	<u>97,753</u>	<u>-</u>
Total incoming resources		<u>3,759,477</u>	<u>1,418,922</u>	<u>5,178,399</u>	<u>4,336,373</u>

The attached notes on pages 12 - 25 form part of these Accounts.

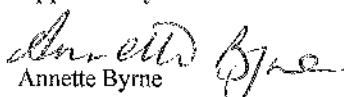
SCOUTING IRELAND
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STATEMENT OF FINANCIAL ACTIVITIES
FOR YEAR ENDED 31 AUGUST 2015

	Note	Unrestricted Funds €	Restricted Funds €	Total 2015 €	Total 2014 €
Resources expended					
Administration	13	557,856	-	557,856	424,262
Staff costs	5	653,500	814,250	1,467,750	1,421,743
Provincial offices		19,455	-	19,455	21,116
International and affiliation fees		51,094	-	51,094	40,654
National Campsite operations and development		562,093	-	562,093	591,287
Youth programme		39,635	-	39,635	52,143
Adult resources	14	67,507	-	67,507	59,090
Fundraising costs	15	62,077	-	62,077	55,341
Scout county and provincial expenditure		200,354	-	200,354	182,969
Communications and public relations		15,668	-	15,668	5,906
Volunteer travel and subsistence		73,987	-	73,987	70,543
Audit and accounting fees	17	18,996	-	18,996	18,996
Bank interest/charges and foreign exchange losses	12	6,753	-	6,753	5,090
DSP CE Scheme expenditure	9	-	510,646	510,646	463,203
Provincial events and training expenditure		192,266	-	192,266	246,288
National events expenditure		224,902	-	224,902	175,145
Den development grants	19	14,800	-	14,800	5,005
Loss on disposal of fixed assets		4,825	-	4,825	273
National Council gala ball expenditure		19,796	-	19,796	16,770
Grants paid	18	-	-	-	14,606
Vision 20:20	16	-	-	-	52,501
Heritage expenses		2,500	-	2,500	2,500
Legal provision	25	150,000	-	150,000	150,000
World Scout Jamboree 2015		774,929	-	774,929	283,462
World Scout Conference		-	-	-	19,189
World Scout Bid 2021		6,661	-	6,661	13,533
Lelievlet Project Expenditure		-	97,753	97,753	-
Total resources expended		<u>3,719,654</u>	<u>1,422,649</u>	<u>5,142,303</u>	<u>4,391,615</u>
Net incoming (outgoing) resources	28	39,823	(3,727)	36,096	(55,242)
Transfer		(6,660)	6,660	-	-
Opening balance		<u>1,665,182</u>	<u>(2,933)</u>	<u>1,662,249</u>	<u>1,717,491</u>
Total funds carried forward		<u>1,698,345</u>	=	<u>1,698,345</u>	<u>1,662,249</u>

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

Approved by the directors on


Annette Byrne
Director


Jimmy Cunningham
Director

The attached notes on pages 12 - 25 form part of these Accounts.

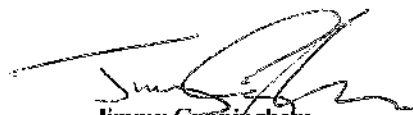
SCOUTING IRELAND
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BALANCE SHEET
AS AT 31 AUGUST 2015

	Notes	2015 €	2014 €
Tangible Fixed Assets	20	<u>1,997,224</u>	<u>2,187,434</u>
Current Assets			
Stocks	21	9,147	8,034
Debtors	22	360,874	244,218
Deposit on Fixed Assets		11,548	5,000
Cash at Bank and in hand		<u>2,000,034</u>	<u>1,779,365</u>
		2,381,603	2,036,617
Creditors - amounts due within one year	23	<u>(1,263,443)</u>	<u>(1,239,785)</u>
Total net current assets		<u>1,118,160</u>	<u>796,832</u>
Total assets less current liabilities		3,115,384	2,984,266
Creditors - amounts due in more than one year	24	(1,042,039)	(1,097,017)
Provisions for liabilities	25	<u>(375,000)</u>	<u>(225,000)</u>
Net assets		<u>1,698,345</u>	<u>1,662,249</u>
Financed by			
Unrestricted Funds	28	1,698,345	1,665,182
Restricted Funds	28	-	<u>(2,933)</u>
		<u>1,698,345</u>	<u>1,662,249</u>

Approved by the directors on


Annette Byrne
Director


Jimmy Cunningham
Director

The attached notes on pages 12 - 25 form part of these Accounts.

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CASHFLOW STATEMENT
FOR YEAR ENDED 31 AUGUST 2015

	2015	2014
	€	€
Reconciliation of Operating Surplus to Net Cash Inflow from Operating Activities		
Operating Surplus/(Deficit)	36,096	(55,242)
Depreciation	248,899	251,072
Loss on disposal of fixed assets	4,825	273
(Increase)/decrease in stock	(1,113)	6,193
(Increase) in debtors	(116,656)	(56,809)
(Increase) in deposit on fixed assets	(6,548)	(5,000)
Increase in creditors	40,608	102,456
Increase in provision for liability	150,000	150,000
Capital grant released	(10,051)	(10,051)
Net cash inflow from operating activities	<u>346,060</u>	<u>382,892</u>
 CASH FLOW STATEMENT		
Net cash inflow from operating activities	346,060	382,892
Net cash inflow from investing activities		
Net Capital expenditure	(63,514)	(109,411)
Closed Group Reserve movement in year	(44,927)	(78,717)
Increase in cash	<u>237,619</u>	<u>194,764</u>
 Reconciliation of net cash flow to movement in net funds		
Increase in cash	30	237,619
Net funds at 1 September 2014	30	<u>1,547,500</u>
Net funds at 31 August 2015	30	<u>1,742,264</u>

The attached notes on pages 12 - 25 form part of these Accounts.

SCOUTING IRELAND
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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

1 ACCOUNTING POLICIES

Basis of Preparation

The financial statements have been prepared in accordance with accounting standards generally accepted in Ireland and the Irish statute comprising the Companies Act 2014 and with reference to Charities SORP. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those promulgated by the Institute of Chartered Accountants in Ireland and issued by the Financial Reporting Council.

Incoming resources

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. Grant income included in this category provides funding to support programme activities and is recognised as income where there is entitlement, certainty of receipt and the amount can be measured reliably.

Provincial events and training income and donations are recognised as income on a cash receipts basis.

National campsite income, national events income and other income is recognised as income where there is entitlement, certainty of receipt and the amount can be measured reliably.

Volunteers and donated services and facilities

The value of services provided by volunteers is not incorporated into these financial statements.

Resources expended

Expenditure is recognised when a liability is incurred. Contractual arrangements are recognised when goods or services are supplied.

Irrecoverable VAT

All resources expended are classified under activity headings that aggregate all costs related to the category. As VAT is irrecoverable, it is charged against the category of resources expended for which it was incurred.

Stocks

Stocks are valued at the lower of cost and estimated net realisable value at the balance sheet date. Cost, using the first-in-first-out basis consists of original cost of goods without any addition of overheads.

SCOUTING IRELAND
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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

ACCOUNTING POLICIES *continued*

Tangible fixed assets

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

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

Closed and inactive Scout Groups

When a Scout Group becomes inactive or ceases, the custody of its assets is transferred to Scouting Ireland and held as Closed Group Funds which is a designated reserve within unrestricted reserves. If any of these assets are sold, the proceeds are transferred to Scouting Ireland and held as Closed Group Funds. Closed Group Funds are held for a period of up to 6 years to support any Scout Group that may reopen. Where a Scout Group remains closed for 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 National Management Committee on a case by case basis.

Pensions

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

The company also have in place a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the income and expenditure account.

2 COMPANY LIMITED BY GUARANTEE

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

3 INVESTMENT INCOME

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

4 ALLOCATION OF PROGRAMME COSTS

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

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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

5 STAFF NUMBERS AND COSTS

The average number of full-time equivalent employees during the year was 32 (2014: 32). This excludes those employed on the Department of Social Protection Community Employment Schemes, see note 9.

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

	Year ended 31.8.2015	Year ended 31.8.2014
	€	€
The staff costs comprise:		
Wages and salaries	1,158,669	1,109,798
Employer's PRSI contribution	120,918	119,230
Employer's pension costs	<u>24,681</u>	<u>24,499</u>
	1,304,268	1,253,527
Staff travel	149,800	150,159
Staff training	<u>13,682</u>	<u>18,057</u>
	<u>1,467,750</u>	<u>1,421,743</u>

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

In line with definition per Charities SORP, a total of 2 employee (2014: 2) earned remuneration in excess of €60,000 as follows:

	Year ended 31.8.2015	Year ended 31.8.2014
	No.	No.
€60,000 to €70,000	1	1
€70,001 to €80,000	0	0
€80,001 to €90,000	1	1

6 TAXATION

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

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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

7	GOVERNMENT GRANT AID FUNDING	Yearended	Yearended
		31.8.2015	31.8.2014
		€	€
	Grant from Department of Children & Youth Affairs		
	- Youth services grant	<u>814,250</u>	<u>824,824</u>

The grant aid funding provided by the Department of Children and Youth Affairs was €814,250 for the calendar year 2015 (2014: €814,250). The grant aid funding is received in quarterly instalments during the course of the year.

8	MEMBERSHIP INCOME	Yearended	Yearended
		31.8.2015	31.8.2014
		€	€
	Membership fees are accounted for net of related costs:		
	Membership fees	1,819,617	1,695,800
	Less:		
	Group growth and Venture/Rover rebate	-	(16,527)
	Early payment rebate	-	(37,013)
	2 nd year group rebate	(41,114)	(48,105)
	New group/Section grant	<u>150</u>	<u>-</u>
		<u>1,778,653</u>	<u>1,594,155</u>

SCOUTING IRELAND
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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

9 DEPARTMENT OF SOCIAL PROTECTION COMMUNITY EMPLOYMENT SCHEMES

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

	Larch Hill	Mount Melleray	Year ended 31.8.2015	Year ended 31.8.2014
	€	€	€	€
Income				
Grant income	263,166	243,453	506,619	461,833
Other income	<u>-</u>	<u>300</u>	<u>300</u>	<u>655</u>
Total income	<u>263,166</u>	<u>243,753</u>	<u>506,919</u>	<u>462,488</u>
Expenditure				
Wages and salaries	257,774	229,471	487,245	443,645
Materials and training	6,060	14,039	20,099	14,463
Insurance	308	900	1,208	100
Travel	1,040	200	1,240	2,989
Audit	0	738	738	615
Bank charges	<u>55</u>	<u>61</u>	<u>116</u>	<u>1,391</u>
Total expenditure	<u>265,238</u>	<u>245,408</u>	<u>510,646</u>	<u>463,203</u>
(Deficit)/Surplus	<u>(2,072)</u>	<u>(1,655)</u>	<u>(3,727)</u>	<u>(715)</u>

The average number of supervisors during the year was 2 (2014:2), and the average number of participants was 32 (2014:29).

10 OTHER INCOME	Year ended 31.8.2015	Year ended 31.8.2014
	€	€
Outsourcing income	15,000	30,000
Other income	<u>621</u>	<u>5,988</u>
	<u>15,621</u>	<u>35,988</u>
11 DONATIONS	Year ended 31.8.2015	Year ended 31.8.2014
	€	€
Received from:		
Outdoor Adventure Store (Liffey Street) Limited	<u>85,000</u>	<u>145,000</u>

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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

12	BANK INTEREST (PAYABLE)/RECEIVABLE AND FOREIGN EXCHANGE GAINS/ (LOSSES)	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Bank interest received and foreign exchange gains	<u>17,254</u>	<u>25,870</u>
	Bank interest charges and foreign exchange losses	<u>(6,753)</u>	<u>(5,090)</u>
13	ADMINISTRATION	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Insurance	157,450	144,532
	Postage, telephone and broadband	40,620	44,758
	Legal and professional fees	121,019	37,629
	Stationery	6,234	6,752
	Computer expenditure	17,484	13,847
	Meeting costs	35,752	30,625
	Light, cleaning and maintenance	55,870	41,149
	Photocopier and equipment costs	3,077	1,827
	Depreciation	91,979	80,031
	Sundries	36,784	32,139
	Amortisation of grant	(10,051)	(10,051)
	Research projects	<u>1,639</u>	<u>1,024</u>
		<u>557,856</u>	<u>424,262</u>
14	ADULT RESOURCES	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	SQS, Child Protection and Adult Leader Training	64,668	54,040
	National Spiritual Advisor – meetings	-	550
	Chief scout initiatives	<u>2,839</u>	<u>4,500</u>
		<u>67,507</u>	<u>59,090</u>
15	FUNDRAISING	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	12 Days	52,077	55,341
	Grants paid to National Campsites from 12 days surplus	<u>10,000</u>	-
		<u>62,077</u>	<u>55,341</u>
16	VISION 20:20	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Vision 20:20 Consultancy	-	39,869
	Vision 20:20 Other costs	-	<u>12,632</u>
		-	<u>52,501</u>

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17	AUDITORS REMUNERATION	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Audit of individual company accounts	15,860	15,860
	Other non-audit services	<u>3,136</u>	<u>3,136</u>
		<u>18,996</u>	<u>18,996</u>
18	GRANTS PAID OUT	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Grants paid to Other Campsites	-	<u>14,606</u>
19	DEN DEVELOPMENT GRANT	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Den development grant	<u>14,800</u>	<u>5,005</u>

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**NOTES ON THE ACCOUNTS
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20 TANGIBLE ASSETS

	€	Fixtures & fittings	Motor boats	Motor vehicles	Computer equipment	Total
Cost						
Opening balance at 1 September 2014	3,156,391	698,241	22,802	23,968	224,600	4,126,002
Additions	5,000	4,980	745	-	52,789	63,514
Disposals	(5,000)	(34,961)	-	-	(17,372)	(57,333)
At 31 August 2015	3,156,391	668,259	23,548	23,968	260,016	4,132,183
Depreciation						
Opening balance at 1 September 2014	1,110,171	604,636	19,007	23,850	180,904	1,938,568
Charge for year	127,523	78,332	2,455	118	40,471	248,899
Disposals	(183)	(34,961)	-	-	(17,364)	(52,508)
At 31 August 2015	1,237,512	648,006	21,461	23,968	204,011	2,134,959
Net book value						
At 31 August 2015	1,918,879	20,253	2,088	-	56,005	1,997,224
At 31 August 2014	2,046,220	93,605	3,795	118	43,696	2,187,434

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**NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015**

20 TANGIBLE ASSETS (continued)

In respect of the prior year:

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

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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

21	STOCKS	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Stock of miscellaneous materials and stationery	<u>9,147</u>	<u>8,034</u>

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

22	DEBTORS	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Trade receivables	40,376	17,545
	Prepayments	247,364	175,188
	Amounts owed by related parties	<u>73,132</u>	<u>51,485</u>
	All debtors fall due within one year	<u>360,874</u>	<u>244,218</u>

23	CREDITORS (Amounts falling due within one year)	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Trade payables	135,456	134,996
	Accruals	693,687	772,822
	PAYE/PRSI/Property Tax	36,332	49,824
	Bank overdraft	20,152	37,102
	Amounts owed to related parties	1,409	8,980
	Deferred income (designated funds)	321,733	189,071
	Deferred income capital grants (Note 27)	10,051	10,051
	DSP CE Scheme Mount Melleray deferred income	31,695	-
	DSP CE Scheme Larch Hill deferred income	<u>12,929</u>	<u>36,939</u>
		<u>1,263,443</u>	<u>1,239,785</u>

Included within deferred income is an amount of €135,846 in respect of deferred membership fees and €185,887 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.

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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

24	CREDITORS (Amounts falling due after more than one year)	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Closed group reserve (Note 29)	373,292	418,219
	Deferred income Capital Grants (Note 27)	157,721	167,772
	The Scout Foundation	<u>511,026</u>	<u>511,026</u>
		<u>1,042,039</u>	<u>1,097,017</u>

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.

25	PROVISION FOR LIABILITIES	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Opening provision	225,000	75,000
	Charge to Income and Expenditure Account	<u>150,000</u>	<u>150,000</u>
	Closing provision	<u>375,000</u>	<u>225,000</u>

Refer to note 26 for details

26 **CONTINGENT LIABILITIES AND CHARGES**

At 31 August 2015, there are 4 historic legal claims currently in progress against the company.

Details of the contingent liabilities have not been included in the financial statements as disclosure of same could be deemed prejudicial to the outcome of these legal cases.

The board of directors of the company are of the opinion that the claims can be successfully resolved without any cost in excess of the provisions in Note 25.

27	DEFERRED INCOME	Year ended 31.8.2015	Year ended 31.8.2014
		€	€
	Capital Grant		
	Opening balance	177,823	187,874
	Amortised during the period	<u>(10,051)</u>	<u>(10,051)</u>
	Closing balance	<u>167,772</u>	<u>177,823</u>
	Split as:		
	Creditors due >1 year	157,721	167,772
	Creditors due < 1 year	<u>10,051</u>	<u>10,051</u>
	Closing balance	<u>167,772</u>	<u>177,823</u>

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**NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015**

28 ANALYSIS OF FUNDS

	Opening balance	Incoming resources	Expended resources	Transfers	Closing balance
	€	€	€	€	€
Analysis of unrestricted income	1,665,182	3,857,230	(3,817,407)	(6,660)	1,698,345
Analysis of restricted income	(2,933)	1,321,169	(1,324,896)	6,660	-
	<u>1,662,249</u>	<u>5,178,399</u>	<u>(5,142,303)</u>	<u>-</u>	<u>1,698,345</u>

29 CLOSED GROUP RESERVE

Closed group reserve is included within unrestricted reserves as a designated amount.

	Opening balance 1.9.2014	Net Transfers	Closing balance 31.8.2015
	€	€	€
Closed group reserve	<u>418,219</u>	<u>(44,927)</u>	<u>373,292</u>

30 ANALYSIS OF NET FUNDS

	Opening balance 1.9.2014	Cash flows	Closing balance 31.8.2015
	€	€	€
Net cash:			
Cash in hand and at bank	1,779,365	220,669	2,000,034
Debt:			
Overdraft	(37,102)	16,950	(20,152)
Net Cash	<u>1,742,264</u>	<u>237,619</u>	<u>1,979,883</u>

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NOTES ON THE ACCOUNTS
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31	RELATED PARTIES AND OTHER ENTITIES TRANSACTIONS	Year ended 31.8.2015 €	Year ended 31.8.2014 €
	Due from related parties:		
	Scouting Ireland Campsite and Facilities Limited	<u>73,132</u>	<u>51,485</u>
	Due to related parties:		
	Scout Foundation	511,026	511,026
	Outdoor Adventure Store (Liffey Street) Limited	-	8,980
	Scouting Ireland Campsite and Facilities Limited	<u>1,409</u>	<u>-</u>

Membership fees of € 1,778,653, National Campsite income, National training and events income, Provisional events income and World Scout Jamboree income was received from Scout Groups and individual members during the year. A donation of € 85,000 (2014: €145,000) was received from the Outdoor Adventure Store (Liffey Street) Limited during the year and is included in income.

32 RELATED PARTIES AND OTHER ENTITIES

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

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

The company operates a defined contribution pension scheme for staff who were employees of predecessor associations. Contributions by the company are charged to the income and expenditure account as incurred. The assets of the scheme are held separately to the assets of the company.

The charge for the period is shown in Note 5 of the financial statements and at the period end the company had an accrual in respect of this scheme amounting to €3,660 (2014: €3,910).

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 no liability outstanding on the PRSA at the year end.

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NOTES ON THE ACCOUNTS
FOR YEAR ENDED 31 AUGUST 2015

34 COMPARATIVE FIGURES

Certain prior year amounts have been reclassified for comparative purposes.

35 APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on *21st November, 2015*