

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

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

Report and Financial Statements for the Financial Year ended 31 August 2016

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

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

REPORT AND ACCOUNTS
FINANCIAL YEAR ENDED 31 AUGUST 2016

CONTENTS	PAGES
Officers and Professional Advisors	1 - 2
The Directors' report (including Independent Statement of Directors responsibilities)	3 - 8
Auditor's report to the members	9
Statement of Financial Activities	10
Statement of Financial Position	11
Statement of Cash flows	12
Notes to the financial statements	13 - 30

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

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, Molyneux House, Bride Street, Dublin 8.

Bankers: Ulster Bank, Central Dublin Business Centre, 33 College Green, Dublin 2

Solicitors:

Chris Van Der Lee & Associates, 9-10 Eustace Street, Dublin 2.
Sheehan & Co, 1 Clare Street, Dublin 2.
McConnell Kelly & Co, 217-219 Upper Newtownards Road, Belfast.

Directors:

Nominated chair:	Michael John Shinnick	(resigned 15/09/15)
	Christopher McCann	(appointed 15/09/15)

Elected Directors:

Jimmy Cunningham	(resigned 24/09/16)
James O'Toole	
Claire McAroe	(resigned 24/04/15 & appointed 15/09/15)
Oliver Kehoe	(resigned 24/04/15 & appointed 24/09/16)
Michael John Shinnick	(resigned 15/09/15)
Christopher McCann	
Brian Webster	(resigned 04/09/15)
Ian Davy	(resigned 16/04/16)
Therese Bermingham	
Annette Byrne	
Thomas Clarke	(resigned 16/04/16)
Kieran McCann	
Mark Blake	
David Shalloo	(appointed 16/04/16)
Joseph Doherty	(appointed 16/04/16)
Greg Andersen	(appointed 16/04/16)
Gary Gaughan	
Christopher McSweeney	
Kieran Cody	
Mary Fricker	
Kevin Murphy	
Pat O Suilleabhain	
David Walsh	
Paudy O'Brien	
David Byrne	

Company Secretary: Oliver Kehoe

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

OFFICERS AND PROFESSIONAL ADVISORS continued

Key management personnel:

Management Team:

Chief Executive Officer	John Lawlor
Financial Controller	Fionán Lawlor
Manager (Operations)	Noel O'Connor
Manager Support Staff	Joe Marken
Campsites Support Officer	Damien O'Sullivan
Programme Manager	Colm Kavanagh

DIRECTORS REPORT
FINANCIAL YEAR ENDED 31 AUGUST 2016

The Directors are pleased to present their annual Directors' report together with the financial statements of the charity for the financial year ending 31 August 2016 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 purposes and activities

Our Mission

Scouting Ireland Services 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.

Our Vision

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

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

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

Scouting Ireland Services relies on grants and the income from membership, provincial events and training, campsites, donations and National and International events.

Our volunteers

During the year over 12,000 adults volunteered their time and energy to developing Scouting at group, county, provincial and national levels. Their roles are varied and diverse ensuring both the delivery of Scouting as well as the necessary administration to make it all happen. Without such dedicated volunteers Scouting Ireland would not be able to offer such an inspiring programme that makes it the largest non-formal educational youth movement in Ireland.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2016

Achievements and performance

Scouting Ireland Services celebrated achieving a milestone during the year of surpassing 50,000 members. This is a truly historic landmark and marks the achievement of eight years of amazing growth and development of Scouting in Ireland. Scouting Ireland Services is now active in over 500 communities in Ireland, with new groups established in 100 communities in the last six years. A total of 3.5% of all children in Ireland aged 6-18 years are members of Scouting Ireland.

Scouting Ireland Services has undertaken two major investments in their National Scout Centres in Larch Hill and Killaloe. These will provide a significant improvement in the facilities on both sites and will be of major benefit to its members for years to come.

Scouting Ireland Services has developed and is currently rolling out a new training scheme for all adult members. This involves considerable training over a two year period. This training will meet the needs of young people and adults by providing new skills and improving on their existing skills which will facilitate the delivery of the Scout programme.

Scouting Ireland Services has established a new research unit which is currently measuring our impact on society by using accepted research methodologies.

Scouting Ireland Services developed a programme termed the Quality Scouting Experience or QSE. This programme facilitates Scout Groups to implement a development plan focused on their own needs. This programme will assist Scout Counties, Scout Provinces and Scouting at a National level to support our Scout Groups.

Scouting Ireland Services has appointed a subcommittee termed the Governance Review Group. This committee is working towards ensuring that Scouting Ireland is compliant with the Governance code for the community and voluntary sector and that its structures are both fit for purpose and comply with the Companies Act, 2014 and the Charities Act, 2009.

Financial review

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 Services at a National level, including National events, Jamborees and National Scout Centres. The activities of the Scout Provinces based in the Republic of Ireland are also covered in these financial statements.

Financial highlights:

- Deficit of €0.034m in 2015/16.
- Capital spending on major refurbishments in our National Scout Centres in Larch Hill and Killaloe.
- Spending on charitable activities decreased by 2% to €4.962m.

Financial Results

Income

Total income for the year amounted to €5.011m compared with €5.178m in 2015, a decrease of 3%. However, we note that 2015 included €0.778m that was received for the World Scout Jamboree. Income from charitable activities amounting to €2.965m includes our grant from the Department of Children and Youth Affairs of €0.897m (2015 €0.814m)

Income from other trading activities includes membership and fundraising income. Membership fees increased to €1.909m, an increase of €0.130m. National Scout Centres income amounted to €0.522m.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2016

Expenditure

Total expenditure during the year amounted to €5.045m (2015: €5.142m). The expenditure on charitable activities decreased by €0.111m to €4.962m. This includes an increase in our legal provisions of €0.350m.

Expenditure on charitable activities includes expenditure relating to youth programme and activities, development of Scouting, adult support and training and support and services to the members (e.g. safeguarding and insurance) and National Scout Centres.

National Scout Centres income grew by 2% to €0.522m and the contribution after the allocation of direct costs of €0.503m amounted to €0.019m (2015 : (€0.048m)). National Scout Centres income and expenditure excludes our National Scout Centres at Castle Saunderson, which is included within a related entity, Scouting Ireland Campsites and Facilities CLG.

A major refurbishment project for Larch Hill House was approved by the Board and works commenced in 2016. The total investment when all works are completed will be circa €1m and the architect issued a certificate of practical on the 14th October 2016. These works will greatly enhance the facilities for our members, as well as improving the future capacity and quality of the conferencing facility.

We have also undertaken a major refurbishment at our National Water Activities Scout Centres in Killaloe, Co. Clare. This refurbishment was supported financially by the Maryville Trust.

Reserves

Restricted and unrestricted reserves at the end of the year decreased by €0.034m to €1.664m.

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 decline in income, an inability to meet financial obligations, or an inability to reduce expenditure in the immediate short term.

Tangible Fixed Assets

The Company made significant capital investments during the year of €0.525m.

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 and related party transactions are disclosed in note 11 of the accounts. The pay of the Senior Management Team is reviewed annually by the Remuneration Committee (a subcommittee of the Board) which takes into account market comparators, cost of living increases and the financial position of the organisation. The Remuneration Committee is responsible for approving all salaries. The remuneration benchmark is the mid-point of the range paid for similar roles. In view of the nature of the charity, the Directors benchmark against pay levels in other charities of a similar size run on a voluntary basis.

Investment powers and policy

The Directors, having regard to the liquidity requirements of operating Scouting Ireland Services, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation as measured by the retail prices index. Due to wider economic circumstances deposit rates have been depressed and so this aim was not achieved in the year.

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2016

Reserves policy and going concern

Reserves are needed for unforeseen circumstances. The Directors aim to hold a reserve of 3 to 6 months operating costs plus cover for additional potential costs.

On the 31 August 2016 the unrestricted reserve was €1.622m (2015 €1.698m) and the Directors are satisfied that this is adequate.

Our balance sheet remains strong with net current assets of €0.924m. The Directors have reviewed the circumstances of Scouting Ireland Services and consider that adequate resources continue to be available to fund its activities for the foreseeable future. The Directors are of the view that Scouting Ireland Services is a going concern.

The cash-flow outflows from investing and financial activities of €0.737m from the charity in 2015/16 reflect the investment in infrastructure in Larch Hill and the National Water Activities Scout Centres, Killaloe and in the investment in Computers and Fixtures and Fittings.

Plans for future periods

Scouting Ireland Services 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 Services 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 Services will develop the business of Scouting to directly support and fund core Scouting and our sustainable Scouting strategy.

Structure, Governance and Management Governing Document

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

Appointment of Directors

As set out in the constitution the board is nominated by Scouting Ireland Services National Council / AGM. All Directors must be able to hold the position in line with the requirements of the Companies Act, 2014 and the Charities Act, 2009.

Director induction and training

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

Organisation

The board of Directors, which can have up to 20 members, administers the charity. The board normally meets ten times per year and there are both standing committees and 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, employment, health and safety, PR and Marketing.

Related parties and other related entities

No Directors receive remuneration or other benefits from their work with the charity. Any conflicts of interest must be disclosed. Due to commonality of Directors Scouting Ireland Services has related parties, and these are noted in note 24 to the financial statements.

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2016

Risk management

The Directors are working toward developing a comprehensive risk management strategy which comprises of:

- an annual review of the principal risks and uncertainties that the charity faces; and
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

The Directors have appointed an audit and risk management subcommittee of the Board, who provide reports to them. This work has begun to identify both financial risks and non-financial risks. These risks are managed through having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

Principal Risk and Uncertainties

The three main risks to Scouting Ireland Services 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.

Research and Development

The aim of the research unit is to contribute to the achievement of Scouting Ireland Services mission, vision and strategic goals and this is achieved through the analysis of data so as to provide high quality methodologically robust research and evaluation.

Furthermore, its purpose is to conduct and oversee research and evaluation within and outside of Scouting Ireland Services, working in collaboration with others to advance the research agenda.

Future Developments

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

Important Events Since the Year End

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

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

DIRECTORS REPORT continued
FINANCIAL YEAR ENDED 31 AUGUST 2016

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 Irish Generally Accepted Accounting Practice in Ireland, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and promulgated by the Institute of Chartered Accountants in Ireland and Irish law.

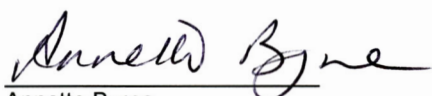
Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the company for the financial year end date and of the surplus or deficit of the company for that financial year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

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

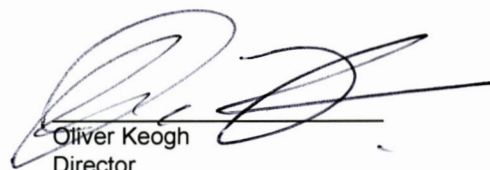
- select suitable accounting policies and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

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



Annette Byrne
Director



Oliver Keogh
Director

Approved by the Directors on 7th January 2017

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS
OF SCOUTING IRELAND SERVICES (FORMERLY SCOUTING IRELAND)
FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2016**

We have audited the financial statements of Scouting Ireland Services (formerly Scouting Ireland) for the financial year ended 31 August 2016 which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of cash flows 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 including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 Auditors' 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.

RESPECTIVE RESPONSIBILITIES OF DIRECTORS AND AUDITOR

As explained more fully in the Directors' Responsibilities Statement, 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 [APB'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 Annual 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.

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 state of the company's affairs as at 31 August 2016 and of its surplus / (deficit) and cash flows for the year then ended; and
- have been properly prepared in accordance with the requirements of the Companies Act, 2014.

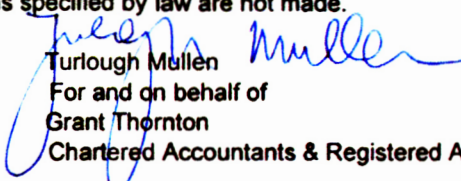
MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY THE COMPANIES ACT, 2014

- 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.

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.

Molyneux House
Bride Street
Dublin 8
7 January 2017


Turlough Mullen
For and on behalf of
Grant Thornton
Chartered Accountants & Registered Auditors

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**STATEMENT OF FINANCIAL ACTIVITIES
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

	<i>Note</i>	Unrestricted Funds €000	Restricted Funds €000	Total Funds 2016 €000	Total Funds 2015 €000
Income :					
Donations	4	50	-	50	85
Income from Charitable Activities	5	1,364	1,601	2,965	3,165
Income from Other Trading Activities	6	1,972	-	1,972	1,840
Other	7	24	-	24	88
Total Income		3,410	1,601	5,011	5,178
Expenditure:					
Costs of raising funds	8	69	-	69	62
Expenditure on Charitable Activities	9	3,402	1,560	4,962	5,073
Other		14	-	14	7
Total Expenditure		3,485	1,560	5,045	5,142
Net Income / (Expenditure)		(75)	41	(34)	36
Net movement in funds for the year		(75)	41	(34)	36
Reconciliation of funds		(75)	41	(34)	36
Total funds brought forward	28	1,698	-	1,698	1,662
Transfer between funds from last year		-	-	-	-
Total funds carried forward	28	1,623	41	1,664	1,698

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

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")


**STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2016**

	Notes:	31.08.2016 €'000	31.08.2015 €'000
Fixed Assets			
Tangible assets	14	2,290	1,997
Current Assets			
Stocks	15	17	9
Debtors	16	312	361
Deposit on fixed assets		-	12
Cash at bank and in hand	17	1,779	2,000
Total Current Assets		2,108	2,382
Liabilities			
Creditors falling due within one year	18	(1,184)	(1,263)
Net Current Assets		924	1,118
Total assets less current liabilities		3,214	3,115
Creditors falling due after more than one year	19	(825)	(1,042)
Provision for liabilities	22	(725)	(375)
Net assets		1,664	1,698
The Funds of the Charity :			
Unrestricted Income Funds	28	1,623	1,698
Restricted Income Funds		41	-
Total charity funds		1,664	1,698

The notes at pages 13 to 30 form part of these accounts.

Signed 

Annette Byrne
Director

Signed 
Oliver Keogh
Director

On behalf of the Board of Directors on 7th January 2017

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**CASHFLOW STATEMENT
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

	Notes	2016 Total €000	2015 Total €000
Cash flows from operating activities			
(Deficit)/Surplus for the financial year		(34)	36
Adjustments for:			
Depreciation of tangible fixed assets		228	249
Loss on disposal of fixed assets		4	5
Decrease /(Increase) in deposit on fixed assets		12	(7)
Government grants amortized		(10)	(10)
(Increase) in stocks		(8)	(1)
Interest paid		14	7
Interest received		(3)	(11)
Decrease/(Increase) in debtors		49	(117)
(Decrease)/Increase in creditors		(119)	41
Increase in provisions		350	150
Net cash generated from operating activities		<u>483</u>	<u>342</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		(525)	(64)
Interest received		3	11
Net cash used in investing activities		<u>(522)</u>	<u>(53)</u>
Cash flows from financing activities			
Closed Group fund movement in year		(207)	(44)
Interest paid		(14)	(7)
Net cash used financing activities		<u>(221)</u>	<u>(51)</u>
Net Increase in cash and cash equivalents		(260)	238
Cash and cash equivalents at the beginning of the reporting period	17	<u>1,980</u>	<u>1,742</u>
Cash and cash equivalents at the end of the reporting period	17	<u>1,720</u>	<u>1,980</u>
Cash at bank and in hand	17	<u>1,720</u>	<u>1,980</u>

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

1 Accounting Policies

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

A) Basis of Preparation

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

B) Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the Directors have considered whether in applying the accounting policies required by (FRS102) and the Charities SORP (FRS102) the restatement of comparative items was required.

C) Preparation of the accounts on a going concern basis

The funds of the charity at the financial year end amounted to €1.664 million. On this basis the charity is a going concern.

D) Income

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

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

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

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

E) Donated services and facilities

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

F) 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.

G) 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.

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

H) 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. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

I) Cost of Raising Funds

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

J) Charitable Activities

Expenditure on charitable activities includes all of the Charity's resources in undertaking the work to meet its charitable objectives. Costs of charitable activities include direct costs of the charitable activities, support costs incurred to deliver those activities and governance costs which provide the charities governance infrastructure.

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

K) 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. The bases on which support costs have been allocated are set out in Note 9.

L) 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

M) Tangible Fixed Assets

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

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

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

N) 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.

O) Debtors

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

P) Cash at bank and in hand

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

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

Q) 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.

R) Closed and Inactive Scout Groups

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

S) Pensions

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

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

T) 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, and 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

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

2 *Legal status*

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

3 *Investment Income*

The company does not generate investment income other than deposit interest

4 *Income from Donations*

The income from donations was €0.05m (2015: €0.085m) all of which was unrestricted funds. This donation was received from the Outdoor Adventure Store (Liffey Street) Limited, to whom we are very grateful.

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

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

5 Income from Charitable Activities	Notes	Unrestricted 2016 €000	Restricted 2016 €000	Financial Year Ended 31.08.2016 Total €000	Financial Year Ended 31.08.2015 Total €000
Department of Children and Youth Affairs					
Grant aid funding (Restricted)	5.1A	-	897	897	814
Operation Lelievlet (Restricted)	5.1B	-	182	182	97
DSP CE Scheme Grants (Restricted)	5.2	-	522	522	507
National Scout Centres Income		522	-	522	514
Provincial Events and Training		337	-	337	200
National Events Income		226	-	226	238
National Gala Ball Income		10	-	10	20
World Scout Jamboree 2015		1	-	1	775
Roverway		65	-	65	-
Jamoige 2016		203	-	203	-
		1,364	1,601	2,965	3,165

5.1 Government Grant Aid Funding		Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Grant from Department of Children & Youth Affairs			
Youth Service Grant Scheme	5.1A	897	814
Youth Employment Project - Operation Lelievlet	5.1B	182	97

In the calendar year 2016, the grant aid funding provided by the Department of Children and Youth Affairs for the Youth Services grant scheme is €0.835m (2015: €0.814m). The grant aid funding is received in quarterly instalments during the course of the year. The purpose of the grant is to help towards staff costs. Due to the income recognition requirements under SORP 2015 (FRS 102) a total of 13 months grant was received and recognised in the financial year hence an additional €0.62 has been included.

In the calendar year 2016 the grant aid funding provided by the Department of Children and Youth Affairs for the Youth Employment Project - Operation Lelievlet is €0.200m (2015: €0.185m). The purpose of the grant is to help unemployed young people who are not in education or training (marginalised youth and disadvantaged people).

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

5.2 Department of social protection community employment schemes

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

			Financial Year Ended 31.08.2016	Financial Year Ended 31.08.2015
	Larch Hill €000	Mount Melleray €000	Total €000	Total €000
Grant Income	249	273	522	506
Other Income	-	-	-	1
	<u>249</u>	<u>273</u>	<u>522</u>	<u>507</u>

6 Income from Other Trading Income

	Notes	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Membership Income	6.1	1,909	1,779
Fundraising income		63	61
		<u>1,972</u>	<u>1,840</u>

6.1 Membership Income

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Membership Fees	1,939	1,820
Less : 2nd year rebate	(30)	(41)
	<u>1,909</u>	<u>1,779</u>

7 Income earned from Other Trading Activities

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Service Level Agreements	13	55
Outsourcing Income	-	15
Other Income - Acadamoot	-	1
Bank Interest received	3	11
Foreign exchange gain	-	6
Acadamoot	8	-
	<u>24</u>	<u>88</u>

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016

8 Analysis of expenditure on costs of raising funds

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Fundraising Costs		
12 Days of Christmas	53	52
Grants paid to National Scout Centres from 12 days surplus	16	10
	69	62

9 Analysis of expenditure on charitable activities

Expenditure on Charitable activities are split into direct, support and governance costs. Staff costs are split between direct and support costs. Support staff costs includes the cost of staff involved in central operations

	Notes	Direct €000	Support €000	Governance €000	Financial Year Ended 31.08.2016 Total €000	Financial Year Ended 31.08.2015 Total €000
Administration	9.1	325	272	59	656	563
Staff Costs (note 11)		1,051	439	-	1,490	1,468
Provincial Offices		22	-	-	22	19
International and affiliation fees		48	-	-	48	51
National Scout Centres operations and development		502	-	-	502	562
Youth programme		38	-	-	38	40
Adult resources	9.2	87	-	-	87	68
Scout county and provincial expenditure		216	-	-	216	200
Communications and public relations		3	-	-	3	16
Volunteer travel and subsistence		82	-	-	82	74
Audit and accounting fees	9.3	-	-	24	24	19
DSP CE Scheme expenditure	9.4	526	-	3	529	511
Provincial events and training expenditure		287	-	-	287	192
National Events expenditure		212	-	-	212	225
Den development grants	9.5	11	-	-	11	15
National Council Gala Ball expenditure		17	-	-	17	20
Heritage Expenses		3	-	-	3	3
Legal provision	9.6	-	350	-	350	150
World Scout Jamboree 2015		(14)	-	-	(14)	775
Roverway		61	-	-	61	-
World Scout Moot 2021		2	-	-	2	6
Operation Lelievlet expenditure		134	-	-	134	98
Jamoige		202	-	-	202	-
		3,815	1,061	86	4,962	5,073

Expenditure on charitable activities was €4.962m (2015: €5.073m) of which €3.402m was unrestricted (2015: €3.650m) and €1.560m was restricted (2015: €1.423m)

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016

9.1 Administration costs	Direct €000	Support €000	Governance €000	Financial Year Ended 31.08.2016	Financial Year Ended 31.08.2015
				Total €000	Total €000
Insurance	194	-	-	194	157
Postage, telephone and broadband	-	50	-	50	41
Legal and professional fees	-	142	-	142	121
Stationery	-	5	-	5	6
Computer expenditure	-	8	-	8	17
Meeting Costs	-	-	59	59	36
Light, cleaning and maintenance	-	62	-	62	56
Photocopier and equipment costs	-	5	-	5	3
Depreciation and Amortisation of grant	105	-	-	105	82
Loss on Disposal of Fixed Assets	-	-	-	-	5
Sundries	25	-	-	25	37
Research Projects	1	-	-	1	2
	325	272	59	656	563

9.2 Adult resources	Direct €000	Support €000	Governance €000	Financial Year Ended 31.08.2016	Financial Year Ended 31.08.2015
				Total €000	Total €000
SQS, Child Protection and Adult Leader Training	67	-	-	67	65
National Spiritual Advisor - meetings	-	-	-	-	-
Chief Scout Initiatives	20	-	-	20	3
	87	-	-	87	68

9.3 Auditors remuneration	Direct €000	Support €000	Governance €000	Financial Year Ended 31.08.2016	Financial Year Ended 31.08.2015
				Total €000	Total €000
Audit of Individual company accounts	-	-	16	16	16
Other Non - Audit services	-	-	8	8	3
	-	-	24	24	19

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016

9.4 Department of Social Protection community employment schemes

				Financial Year Ended 31.08.2016	Financial Year Ended 31.08.2015
	Direct €000	Support €000	Governance €000	Total €000	Total €000
<i>Larch Hill</i>					
Wages and salaries	242	-	-	242	258
Materials and training	3	-	-	3	6
Insurance	4	-	-	4	1
Travel	4	-	-	4	1
Audit	-	-	1	1	-
Bank Charges	-	-	-	-	-
	253	-	1	254	266
<i>Mount Melleray</i>					
Wages and salaries	258	-	-	258	229
Materials and training	15	-	-	15	14
Insurance	-	-	-	-	1
Travel	-	-	-	-	-
Audit	-	-	2	2	1
Bank Charges	-	-	-	-	-
	273	-	2	275	245
	526	-	3	529	511

9.5 Den development

				Financial Year Ended 31.08.2016	Financial Year Ended 31.08.2015
	Direct €000	Support €000	Governance €000	Total €000	Total €000
Den development grant	11	-	-	11	15
	11	-	-	11	15

9.6 Legal Provisions

				Financial Year Ended 31.08.2016	Financial Year Ended 31.08.2015
	Direct €000	Support €000	Governance €000	Total €000	Total €000
Opening Provision	-	375	-	375	225
Charge to Statement of Financial Activities	-	350	-	350	150
Closing Provision	-	725	-	725	375

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

10 Net Income / (expenditure) for the year

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
<i>This is stated after charging:</i>		
Depreciation	228	249
Bank Interest payable	7	7
Foreign Exchange Movement	7	-
	<hr/>	<hr/>

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

The average number of full-time equivalent employees during the year was 32 (2015:32). This excludes those employed on the Department of Social Protection community employment schemes.

	Direct €000	Support €000	Governance €000	Financial Year Ended 31.08.2016 Total €000	Financial Year Ended 31.08.2015 Total €000
Staff Costs	832	351	-	1,183	1,159
PRSI Costs	80	37	-	117	121
Pension Costs	9	16	-	25	24
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	921	404	-	1,325	1,304
Staff Travel	120	30	-	150	150
Staff Training	10	5	-	15	14
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	130	35	-	165	164

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

A total of 2 employees (2015:2) earned remuneration in excess of €60,000 as follows:

	Financial Year Ended 31.08.2016 No.	Financial Year Ended 31.08.2015 No.
€60,000 to €70,000	-	1
€70,001 to €80,000	1	-
€80,001 to €90,000	1	1

Director expenses

During the year 28 (2015: 22) directors were reimbursed for their out of pocket expenses incurred attending meetings and carrying out their duties. They were not paid and did not receive any other benefits.

The management team earned a total of €0.370m (2015: €0.365m)

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

12 Staff Numbers

The average number of full time equivalent employees during the year was 65 (2015:66). This includes those employed on the Department of Social Protection community employment schemes. The number are broken down as follows:

	Financial Year Ended 31.08.2016 No.	Financial Year Ended 31.08.2015 No.
Direct Staff	25	25
Support Staff	7	7
DSP Supervisors	2	2
DSP Participants	31	32
	<u>65</u>	<u>66</u>

13 Corporation Taxation

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

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016

14 Tangible Fixed Assets

Cost	Land & Buildings	Fixture & Fittings	Motor Boats	Motor Vehicles	Computer Equipment	Work In Progress	Total
	€000	€000	€000	€000	€000	€000	€000
Opening Balance 01/09/2015	3,156	668	24	24	260	-	4,132
Additions	-	60	-	-	74	391	525
Disposals	-	(4)	-	-	(1)	-	(5)
Closing Balance 31/08/2016	3,156	724	24	24	333	391	4,652
<hr/>							
Depreciation							
Opening Balance 01/09/2015	1,238	648	21	24	204	-	2,135
Depreciation Charge	127	37	2	-	62	-	228
Disposals	-	-	-	-	(1)	-	(1)
Closing Balance 31/08/2016	1,365	685	23	24	265	-	2,362
<hr/>							
Net book value							
N.B.V. @ 31/08/16	1,791	39	1	-	68	391	2,290
N.B.V. @ 31/08/15	1,918	20	3	-	56	-	1,997

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016

In respect of the prior year

Cost	Land & Buildings	Fixture & Fittings	Motor Boats	Motor Vehicles	Computer Equipment	Total
	€000	€000	€000	€000	€000	€000
Opening Balance 01/09/2014	3,156	699	23	24	225	4,126
Additions	5	5	1	-	53	64
Disposals	(5)	(35)	-	-	(17)	(57)
Closing Balance 31/08/2015	3,156	668	24	24	260	4,132

Depreciation

Opening Balance 01/09/2014	1,110	605	19	24	181	1,939
Depreciation Charge	128	78	2	-	40	249
Disposals	-	(35)	-	-	(17)	(52)
Closing Balance 31/08/2015	1,238	648	21	24	204	2,135

Net book value

N.B.V. @ 31/08/15	1,918	20	3	-	56	1,997
N.B.V. @ 31/08/14	2,046	94	4	-	44	2,187

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

15 Stocks

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Stock of miscellaneous materials and stationery	17	9

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

16 Debtors

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Trade Receivables	40	40
Prepayments	192	247
Amounts owed by related parties	80	74
All debtors fall due within one year	312	361

There is no bad debt provision

17 Cash and cash equivalents

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Cash at bank and in hand	1,779	2,000
Less Bank Overdraft	(59)	(20)
	1,720	1,980

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
18 Creditors : amounts falling due within one year		
Trade payables	102	135
Accruals	691	694
PAYE/PRSI/Local Property Tax	37	36
Bank overdraft	59	20
Amounts owed to related parties	21	1
Deferred income (designated funds)	202	322
Deferred income (capital grants)	10	10
DSP CE Scheme Mount Melleray deferred income	30	32
DSP CE Scheme Larch Hill deferred income	32	13
	<u>1,184</u>	<u>1,263</u>

Included within deferred income (designated funds) is an amount of €0.145m in respect of deferred membership fees and €0.056m 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.

19 Creditors : amounts falling due after more than one year

	Notes	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Deferred Income (Capital Grants)	20	148	158
Closed group fund	21	166	373
The Scout Foundation		511	511
		<u>825</u>	<u>1,042</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.

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

20 Deferred Income (Capital Grants)

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Capital Grant		
Opening Balance	168	178
Amortised during the period	(10)	(10)
Closing Balance	<u>158</u>	<u>168</u>
Split as :		
Creditors due > 1 year	148	158
Creditors due < 1 year	10	10
	<u>158</u>	<u>168</u>

21 Closed Group Fund

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

	Opening Balance 01.09.2015 €000	Net Transfers €000	Closing Balance 31.08.2016 €000
Closed group fund	<u>373</u>	<u>(207)</u>	<u>166</u>

22 Provision for Liabilities

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Opening provision	375	225
Charge to Statement of Financial Activities	350	150
Closing Provision	<u>725</u>	<u>375</u>

Refer to note 23 for details

23 Contingent Liabilities and Charges

At 31 August 2016, there are 7 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 22.

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

24 Capital Commitment

At the financial year end the Company had capital commitments for buildings of €0.567m (2015:€NIL)

25 Related parties and other entities

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

Membership fees of €1.909m, 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 €0.05m (2015: €0.085m) was received from the Outdo

The Intercompany balances are as follows:

	Financial Year Ended 31.08.2016 €000	Financial Year Ended 31.08.2015 €000
Due from related parties :		
Scouting Ireland Campsite and Facilities CLG	80	73
Due to related parties :		
The Scout Foundation	511	511
Outdoor Adventure Store (Liffey Street) Limited	8	-
Scouting Ireland Campsites and Facilities CLG	13	1

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

	Activity/ Fundraising
Scouting Ireland Campsites and Facilities CLG	National Campsite
Scouting Trust Property CLG	Property Holding Company
Scout Association of Ireland Trust Corporation CLG	Property Holding Company
The Scout Foundation	Property Holding Company
Outdoor Adventure Store (Liffey Street) Limited	Trading
The Scout Foundation (NI)	Activities in Northern Ireland
Irish Scouting Fellowship CLG	Fundraising

Scouting Ireland Services (formerly Scouting Ireland)
(A Company Limited by Guarantee not having a Share Capital and exempt from using the term "CLG")

**NOTES TO THE ACCOUNTS
FOR FINANCIAL YEAR ENDED 31 AUGUST 2016**

26 Pension

The company operates a defined contribution pension scheme for staff who were employees of predecessor associations. 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 2016 were €25,060 (2015: €24,681). The company had an accrual in respect of this scheme amounting to €3,712 (2015: €3,600)

In addition the company provides access to pension advice and facilitates payments through the payroll system to employee's 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.

27 First time adoption of SORP 2015 (FRS102)

The policies applied under the entities previous accounting framework are not materially different to SORP 2015 (FRS102)

28 Analysis of Funds

	Opening Balance €000	Incoming Resources €000	Resources Expended €000	Transfers €000	Closing Balance €000
Analysis of unrestricted reserve	1,698	3,410	3,485	-	1,623
Analysis of restricted reserve	-	1,601	1,560	-	41
	<u>1,698</u>	<u>5,011</u>	<u>5,045</u>	<u>-</u>	<u>1,664</u>

29 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on 7th January 2017