The Scout Foundation (N.I.)

Northern Ireland · Charity number 101206

Details

Status	Received
Registered	2014-12-22
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Scout Foundation Ni 61 Duncairn Gardens Belfast Co. Antrim Bt15 2GB BT15 2GB
Phone	00353 14956300
Email	board@sfni.org
Website	www.sfni.org

Activities

Purposes: The main object for which the Company is established is to encourage the physical, intellectual, emotional, social and spiritual development of young people so that they may achieve their full potential and, as responsible citizens, to improve society.

What the charity does: The advancement of education,The advancement of citizenship or community development

How the charity works: Community development,Cross-border/cross-community,Education/training,Environment/sustainable development/conservation,Sport/recreation,Volunteer development,Youth development

Who the charity helps: Adult training,Children (5-13 year olds),Voluntary and community sector,Volunteers,Youth (14-25 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£208,407	£172,756	£0	3

Trustees

Name	Role	Appointed
Norma Judge		
Paul Conlon		
Raymond O’Donnell		
Rónán Mcgibbon		
Thomas Martens		

Accounts

THE SCOUT FOUNDATION (NI)

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

FINANCIAL YEAR ENDED 31 DECEMBER 2024

COMPANY NUMBER: NI026154 CHARITY NUMBER: XR11142
CCNI NUMBER: 101206

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)
TRUSTEES, ANNUAL REPORT & FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 31 DECEMBER 2024

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THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

OFFICERS AND PROFESSIONAL ADVISORS'
FINANCIAL YEAR ENDED 31 DECEMBER 2024

The Board of Directors	Rónán McGibbon Mary Hogg David Monaghan Ciaran McAuley Patrick Kidney (resigned 14/09/2024) Ned Brennan (resigned 14/09/2024) Raymond O'Donnell Paul Conlon John Holland (appointed 28/10/2024) Thomas Martens (appointed 28/10/2024)
Secretary	Ciaran McAuley
HMRC Charity Number	XR11142
Company Number	NI026154
CCNI Number	101206
Registered office	NICVA 61 Duncairn Gardens Belfast BT15 2GB
Auditor	HLB Ireland Audit Services Limited Suite 7 The Courtyard Carmanhall Road Sandyford Dublin 18
Bankers	Bank of Ireland Belfast City Branch Belfast BT1 2BA

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

THE TRUSTEES' ANNUAL REPORT, INCORPORATING THE DIRECTORS' REPORT
FINANCIAL YEAR ENDED 31 DECEMBER 2024

The directors present their report and financial statements for the year ended 31 December 2024.

The financial statements are prepared in accordance with the accounting policies as set out in Note 2 to the Financial Statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act (Northern Ireland) 2022, FRS 102 and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP).

Structure, Governance and Management

The Charity is a company limited by guarantee. Every member of the Charity undertakes to contribute to the assets of the Charity, in the event of same being wound up while it is a member, or within one period while it ceases to be a member, for payment of the debts and liabilities of the Charity contracted before it ceases to be a member, and out of costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £10.

The members, who are also trustees for the purpose of Charity Law, who served during the year were:

Ronan McGibbon	Patrick Kidney
Mary Hogg	Ned Brennan
David Monaghan	Raymond O'Donnell
Ciaran McAuley	Paul Conlon
John Holland	Thomas Martens

If appropriate, new members, and directors, are invited onto the Board at the Directors' discretion. There are no specific requirements regarding skill or experience, however the current directors recognize the importance of a diverse and competent Board and this will impact upon any nomination. Those who are invited will be involved with The Scout Foundation (NI) and will be held in high regard for their work. New Board members receive induction training upon membership to the Board.

The members have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives of the Charity

The objectives of the Charity are to inform, promote and develop the aims of Gasóga na hÉireann/Scouting Ireland CLG, whom are 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.

Achieving Scouting Ireland's Objectives

Supporting our Volunteer Members: Through the provision of training, programme material and resources including administrative support.

Youth Participation: By encouraging the development of youth participation structures at all levels including resources.

Organisational Structure

Individual members join a local group of Gasóga na hÉireann/Scouting Ireland CLG. In the Northern Province there are four scout counties and forty-six local groups, and these groups and counties are supported by The Scout Foundation (NI) and by Scouting Ireland's provincial management support team.

THE TRUSTEES' ANNUAL REPORT, INCORPORATING THE DIRECTORS' REPORT FINANCIAL YEAR ENDED 31 DECEMBER 2024

Management and Decision Making

The Board manages the affairs of The Scout Foundation (NI). The Board meets regularly. The Board is assisted in discharging its duties by a number of committees whose membership comprises of volunteers. The Scout Foundation (NI) employs a senior administrator whose role is to oversee the operations and administration of The Scout Foundation (NI) and who reports directly to the Board of The Scout Foundation (NI).

Related parties and Other Entities

The Scout Foundation (NI) is associated with Gasóga na hÉireann/Scouting Ireland CLG, a company incorporated in the Republic of Ireland.

Public Benefit

The Scout Foundation (NI) is a charity registered with the Charity Commission for Northern Ireland. Its main purpose is the advancement of education and the advancement of citizenship and/or community development.

The benefits which flow from this purpose include the physical, intellectual, emotional, social and spiritual development of young people so that they may achieve their full potential and, as responsible citizens, to improve society. The Scout Foundation (NI) supports an extensive variety of services to Scouts Groups in Northern Ireland. It supports the delivery of a wide range of programme opportunities that help the development of individual potential, encouraging community involvement and providing opportunities for young people to be listened to and have their say.

In providing these services there is no known risk of unintended consequences.

The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland.

The Scout Foundation (NI) is confident it has met its public benefit requirement by, among a wide range of activities:

(i) The provision of training to volunteers
(ii) Direct support to local Scout Groups
(iii) Providing Provincial programmes for young people
(iv) Supporting youth empowerment and participation
(v) Supporting local Scout Groups' governance requirements
(vi) Forming collaborations with other organisations to enhance the service that we deliver

Volunteer members

The Scout Foundation (NI) recognises and appreciates the commitment of the members of the Northern Province. It is not possible to put a monetary value on this voluntary effort, but it is essential to enable The Scout Foundation (NI) to achieve its core objectives.

Principal Risks and Uncertainties

The main risk to the Charity's future income is the decrease or rescinding of the grant received from Education Authority of Northern Ireland.

The members have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

**THE TRUSTEES' ANNUAL REPORT, INCORPORATING THE DIRECTORS' REPORT
FINANCIAL YEAR ENDED 31 DECEMBER 2024**

Achievements and Performance

The Charity has successfully developed strong links with the community and its funders. Overall, the Charity remains in a strong financial position.

Financial Review

The financial results for the year are shown on Pages 11-13.
The members consider that the Charity has sufficient resources and assets available, which are adequate to fulfil the Charity's obligations.
Unrestricted funds are needed to:

(i) Provide funds that can be designated to specific projects to enable these projects to be undertaken at short notice, and
(ii) Cover administration and support costs, without which the Charity could not function.

The members consider it prudent that the unrestricted fund should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

The level of reserves is monitored by the Directors on a regular basis.

Disclosure of Information to Auditors

Each of the directors have confirmed that there is no information of which they are aware which is relevant to the audit, but which the auditor is unaware. They have further confirmed that they have undertaken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Reserves

Restricted and unrestricted reserves at the end of the year increased from £150,821 at 31 December 2023 to £186,472 at 31 December 2024.

Events after the end of the reporting period

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

Going concern

Cash flow forecasts have been prepared by management which indicate that the Charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the Charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 December 2024.

Auditors

HLB Ireland Audit Services Limited, were appointed auditors by the directors to fill the casual vacancy and they have expressed willingness to continue in office in accordance with the provision of section 485 of the Companies Act 2006.

THE TRUSTEES' ANNUAL REPORT, INCORPORATING THE DIRECTORS' REPORT FINANCIAL YEAR ENDED 31 DECEMBER 2024

Small companies note

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on and signed on its behalf by:

Mary Hogg
Director

Rónán McGibbon
Director

Date: 24 September 2024

STATEMENT OF DIRECTORS' REPORT
FINANCIAL YEAR ENDED 31 DECEMBER 2024

Directors' Responsibilities

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

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Charity financial statements and then apply them consistently;
- Observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act, 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the board

Mary Hogg
Director

Rónán McGibbon
Director

Date: 24 September 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI) FINANCIAL YEAR ENDED 31 DECEMBER 2024

Opinion

We have audited the financial statements of The Scout Foundation (NI), which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and the related notes for the financial year ended 31 December 2024.

The financial reporting framework that has been applied in their preparation is UK Law and FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", issued in the United Kingdom by the Financial Reporting Council, applying Section 1A of that Standard.

In our opinion, The Scout Foundation (NI)'s financial statements:

- give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with SORP Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland"; and
- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISA') and applicable law. Our responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, namely FRC's Ethical Standard concerning the integrity, objectivity and independence of the auditor. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

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

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustee's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Annual Report has been prepared in accordance with applicable legal requirements.

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon including the Trustees' Annual Report.

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)
FINANCIAL YEAR ENDED 31 DECEMBER 2024**

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustee's Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustee's Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report included within the Trustees' Annual Report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' regime from the requirement to prepare a strategic report or in preparing the directors' report.

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

As explained more fully in the Directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 and for such internal control as directors determine necessary to enable the preparation of financial statements are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the charity's financial reporting process.

Responsibilities of the auditor for the audit of the financial statements

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

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)
FINANCIAL YEAR ENDED 31 DECEMBER 2024**

A further description of an auditor's responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Owing to the inherent limitations of an audit, there is an unavoidable risk that material misstatement in the financial statements may not be detected, even though the audit is properly planned and performed in accordance with the ISAs (UK). The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our understanding of the Charity and industry, we identified that the principal risks of non-compliance with laws and regulations related to compliance with laws and regulations related to compliance with data protection, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006. The Audit engagement partner considered the experience and expertise of the engagement to ensure that the team had appropriate competence and capabilities to identify or recognise non-compliance with the laws and regulation. We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting inappropriate journal entries to manipulate financial performance and management bias through judgements and assumptions in significant accounting estimates, in particular in relation to significant one-off or unusual transactions. We apply professional scepticism through the audit to consider potential deliberate omission or concealment of significant transactions, or incomplete/inaccurate disclosures in the financial statements.

In response to these principal risks, our audit procedures included but were not limited to:

- enquiries of management and board on the policies and procedures in place regarding compliance with laws and regulations, including consideration of known or suspected instances of non-compliance and whether they have knowledge of any actual, suspected or alleged fraud;
- inspection of the Charity's regulatory and legal correspondence and review of minutes of board meetings during the year to corroborate inquiries made;
- gaining an understanding of the entity's current activities, the scope of authorisation and the effectiveness of its control environment to mitigate risks related to fraud;
- discussion amongst the engagement team in relation to the identified laws and regulations and regarding the risk of fraud, and remaining alert to any indications of non-compliance or opportunities for fraudulent manipulation of financial statements throughout the audit;
- identifying and testing journal entries to address the risk of inappropriate journals and management override of controls;
- designing audit procedures to incorporate unpredictability around the nature, timing or extent of our testing;
- challenging assumptions and judgements made by management in their significant accounting estimates; and
- review of the financial statement disclosures to underlying supporting documentation and inquiries of management.

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)
FINANCIAL YEAR ENDED 31 DECEMBER 2024**

The primary responsibility for the prevention and detection of irregularities including fraud rests with those charged with governance and management. As with any audit, there remains a risk of non-detection or irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Charity's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the Charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity and the Charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

John Duffy

John Duffy
For and on behalf of
HLB IRELAND AUDIT SERVICES LIMITED
Suite 7
The Courtyard
Carmanhall Road
Sandyford
Dublin 18

Date: 24 September 2025

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES, INCORPORATING THE INCOME & EXPENDITURE ACCOUNT
FINANCIAL YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds £	Restricted funds £	Year Ended 31 December 2024 £	16 Months Ended 31 December 2023 £
INCOME					
Income from Charitable Activities	4	63,786	144,621	**208,407**	230,899
EXPENDITURE					
Expenditure on Charitable Activities	5	(22,406)	(150,350)	**(172,756)**	(241,166)
TOTAL EXPENDITURE		(22,406)	(150,350)	**(172,756)**	(241,166)
NET INCOME/(EXPENDITURE)		41,380	(5,729)	**35,651**	(10,267)
Total funds brought forward	12	107,845	42,976	**150,821**	161,088
TOTAL FUNDS CARRIED FORWARD		149,225	37,247	**186,472**	150,821

The Statement of Financial Activities includes all comprehensive income in the period. All income and expenditure derives from continuing activities.

The notes on pages 14 to 22 form part of the financial statements.

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	436	762
CURRENT ASSETS			
Debtors	10	-	10,240
Cash at Bank and on hand		221,868	180,579
Total Current Assets		**221,868**	190,819
LIABILITIES			
Creditors falling due within one year	11	(35,832)	(40,760)
NET CURRENT ASSETS		**186,036**	150,059
NET ASSETS		**186,472**	150,821
THE FUNDS OF THE CHARITY			
Unrestricted Income Funds	18	**149,225**	107,845
Restricted Income Funds	18	**37,247**	42,976
Total Income Funds	18	**186,472**	150,821

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act, 2006 relating to small companies.

The financial statements on pages 14 to 22 were approved and authorised for issue by the Board of Directors on **24 September 2025** and are signed on their behalf by:

On behalf of the Board

Rónán McGibbon

Rónán McGibbon
Director

Mary Hogg

Mary Hogg
Director

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT CASH FLOWS
FINANCIAL YEAR ENDED 31 DECEMBER 2024

	2024	2023
	£	£
Cash flows from operating activities		
Surplus/(Deficit) for the year	**35,651**	(10,267)
Adjustments for		
Depreciation of tangible assets	**326**	436
Decrease in debtors	**10,240**	6,445
(Decrease)/Increase in creditors	**(4,928)**	27,056
Net cash inflow from operating activities	**41,289**	23,670
Net increase in cash and cash equivalents	**41,289**	23,670
Cash and cash equivalents at beginning of year	**180,579**	156,909
Cash and cash equivalents at the end of year	**221,868**	180,579
Cash at bank and in hand	**221,868**	180,579

1. CONSTITUTION

The Scout Foundation (NI) is incorporated in Northern Ireland as a registered charity, and a company limited by guarantee, whose purpose is to promote the development of young people in achieving their physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

2. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared under the historical cost convention. In preparing the financial statements the Charity applies the Statement of Recommended Practice applicable to charities preparing under FRS102 (SORP).

The financial statements have been prepared under the assumption that the Charity will continue to operate as a going concern.

The company has opted not to file an analysis of net debt as the company has no debt.
The financial statements are prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act, 2006, the Charities Act (Northern Ireland) 2022, FRS 102 and the Statement of Recommended Practice Accounting and Reporting by Charities. The company meets the definition of a public benefit entity under FRS102.

Going concern

Cash flow forecasts have been prepared by management which indicate that the Charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the Charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 December 2024.

Incoming resources

Incoming resources are recognised when the conditions of entitlement, probability and measurement as specified in SORP, are met. The value of volunteer time is not included in the Financial Statements.

Activities for generating funds are the trading and other fundraising activities carried out by a Charity primarily to generate incoming resources which will be used to undertake its charitable activities.

Incoming resources from charitable activities include monies received for the provision of charitable services, and grants received for the provision of specific services.

The charitable activities have been analysed under the following headings:

- Volunteer Support and training
- Support and services to the Scouting Movement

Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to this expenditure.

Costs of generating funds are the costs associated with generating incoming resources from all sources other than from undertaking charitable activities.

Direct charitable expenditure is that expenditure which is directly incurred in furtherance of the Charity's objects.

Support costs are costs incurred directly in support of the Charity. The costs are attributed to the activities that they support.

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.

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.

Tangible Fixed Assets

Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual value of each asset over its useful life, at the annual rate of 15% straight line. Capital expenditure in excess of £1,000 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 debited to the Statement of Financial Activities accordingly. Fixed Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value or value in use.

Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Financial instruments

The Charity 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, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost. Financial assets that are measured at cost and amortised cost is 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 Income statement.

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 Charity 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 position 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.

Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Accumulated Funds

Unrestricted Income Funds
Unrestricted Income Funds are available for use at the discretion of the members in the furtherance of the general objectives of the Charity.

Taxation

There is no taxation as the Charity has been granted charitable status by HMRC (Charity Number XR 11142).

3. LEGAL STATUS

The Charity 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 £10.

4. INCOME FROM CHARITABLE ACTIVITIES

	Year Ended 31 December 2024 £	16 Months Period ended 31 December 2023 £
Income from Charitable Activities	**208,407**	230,899
Included within Income from Charitable Activities are the following amounts:		
Restricted funds	**144,621**	159,801
EANI Grants		
Unrestricted funds	**46,022**	58,033
National Office and Provincial Support Grants		
Training income and support	**13,865**	9,187
Bank interest receivable	**1,087**	13
Other	**2,812**	3,865
	208,407	230,899

During the financial year, grant funding of £144,621 was awarded by the Education Authority. £116,250 was given from the Regional Strategic Funding Stream under the Regional Strategic Support for EA Registered Local Voluntary members fund and £26,871 was given from the Regional Development Funding Stream under the Youth Work Volunteer Development fund. A grant of £1,500 was received from the EAYS Funding 2024/25: Celebrating the Contribution of Volunteers in Youth Work Delivery. The grants are received in regular instalments during the course of the period and their purpose is to contribute to the costs of delivering the charity's youth work programme.

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

Due to the income recognition requirements under Charities SORP (FRS 102) the total grants received during the financial period are recognised in that period. The Education Authority undertake an annual review of the grants awarded to SFNI and may determine that a refund is required for grant funding already received in the period.

5. TOTAL RESOURCES EXPENDED

Expenditure on Charitable Activities

Charitable activities have been analysed into three categories as explained in the accounting policies. Costs re allocated using the principles explained in that note. Volunteer support and training includes those activities that support leaders and other adults involved in Scouting. Support and services to the Scouting movement includes activities such as educational activities that members participate in, activities which are aimed at growing the Scout movement and activities such as safeguarding training and insurance, and which assist the activities of the Scout group. Governance costs include the cost of holding Board and General Meetings.

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS
FINANCIAL YEAR ENDED 31 DECEMBER 2024

5. TOTAL RESOURCES EXPENDED

Analysis of expenditure on charitable activities	Note	Unrestricted	Restricted	Year Ended 31 December 2024	16 months Ended 31 December 2023
		£	£	£	£
Support and Training	5.1	6,798	75,300	**82,098**	32,377
Support and services to the Scouting Movement	5.2	15,370	74,944	**90,314**	207,535
Governance Costs	5.3	238	106	**344**	1,254
		22,406	150,350	**172,756**	241,166

Analysis of expenditure on charitable activities	Direct	Support	Governance	Total	Total
	£	£	£	£	£
Volunteer support and Training	82,098	-	-	**82,098**	32,377
Support and services to the Scouting Movement	-	90,314	-	**90,314**	207,535
Governance Costs	-	-	344	**344**	1,254
	82,098	90,314	344	**172,756**	241,166

5.1 Volunteer Support & Training

	Unrestricted	Restricted	Year Ended 31 December 2024	16 Months Ended 31 December 2023
	£	£	£	£
Training Expenditure	4,506	18,763	**23,269**	2,235
Special Projects	-	27,762	**27,762**	26,589
Other Provincial Costs	2,292	28,775	**31,067**	3,553
	6,798	75,300	**82,098**	32,377

5.2 Support and Services to the Scouting Movement

	Unrestricted	Restricted	Year Ended 31 December 2024	16 Months Ended 31 December 2023
	£	£	£	£
Central Management Costs	11,658	60,347	**72,005**	136,165
Repayment of Grant Funding	-	1,496	**1,496**	37,655
Fixtures and Fittings Depreciation	326	-	**326**	436
Office Accommodation & Services	-	12,097	**12,097**	26,106
Professional Services	-	202	**202**	1,053
Other Expenses	3,386	802	**4,188**	6,120
	15,370	74,944	**90,314**	207,535

During the year total grant funding of £1,496 (16 months ended 31december 2023: £37,655) was repaid to the Education Authority.

5.3 Governance costs

	Unrestricted	Restricted	Year Ended 31 December 2024	16 Months ended 31 December 2023
	£	£	£	£
Board and general meetings	238	106	**344**	1,254
	238	106	**344**	1,254

6. DIRECTORS

A) Remuneration

None of the directors received any remuneration during the year (2023: £NIL).

B) Directors' Expenses

	Amount £	No of Directors reimbursed	Nature of Expenses
Expenses	3,411	2	Incurred in carrying out duties as required by PMST and The Scout Foundation (NI)

7. STATUTORY AND OTHER INFORMATION

	Year ended 31 December 2024	16 Months ended 31 December 2023
	£	£
The surplus for the year has been arrived at after charging:		
Depreciation	**326**	436

The audit fee for the period ended 31 December 2023 is to be borne by an associated company, Gasóga na hÉireann/Scouting Ireland CLG. This is consistent with the prior year.

8. STAFF NUMBERS AND COSTS

The average monthly number of employees employed during the year was 3 (2023:3).

The directors of The Scout Foundation (NI) received no remuneration for their services (PY: nil). No staff emoluments in excess of £60,000 were distributed (PY: nil). There was no compensation paid to key management personnel during the year (PY: nil).

	Year Ended 31 December 2024 £	16 Months period 31 December 2023 £
Staff costs:		
Wages and salaries	**68,144**	125,467
Social welfare costs	**1,533**	5,018
Pension costs	**1,595**	2,855
	71,272	133,340

9. TANGIBLE FIXED ASSETS

	Brought forward 31 December 2023 £	Additions £	Carried forward 31 December 2024 £
COST			
Fixtures & Fittings	18,858	-	**18,858**
Computer Equipment	5,531	-	**5,531**
	24,389	-	**24,389**

	Brought forward 31 December 2023 £	Charges £	Carried forward 31 December 2024 £
ACCUMULATED DEPRECIATION			
Fixtures & Fittings	18,858	-	**18,858**
Computers	4,769	326	**5,095**
	23,627	326	**23,953**

	Brought forward 31 December 2023 £	Carried forward 31 December 2024 £
NET BOOK VALUE		
Fixtures & Fittings	-	-
Computer equipment	762	**436**
	762	**436**

10. DEBTORS

	31 December 2024 £	31 December 2023 £
Other Debtors	-	10,240
	-	10,240

11. CREDITORS: Amounts falling due within one year

	31 December 2024 £	31 December 2023 £
Amounts owed to related parties	-	30,053
Other Creditors	32,996	2,854
Accruals	212	2,879
Other taxation	2,624	4,974
	35,832	40,760

Amounts owed to related parties are payable to a related company Gasóga na hÉireann / Scouting Ireland CLG.

12. FUNDS

	Year Ended 31 December 2024 £	16 Months Period Ended 31 December 2023 £
At 1 January 2024	150,821	161,088
Surplus/(Deficit) for year/period	35,651	(10,267)
At 31 December 2024	186,472	150,821

13. CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

14. CONTINGENT LIABILITIES

The company had no contingent liabilities at the financial year-ended 31 December 2024.

15. POST BALANCE SHEET EVENTS

There are no events after the year end.

16. CONTROL

The controlling parties of the Charity are considered to be the members.

17. RELATIONSHIP WITH OTHER CHARITIES

The Scout Foundation (NI) is associated with Gasóga na hÉireann/Scouting Ireland CLG a company incorporated in Ireland. In the year ended 31 December 2024, donations amounting to £45,184 (2023: £60,934) were received from Gasóga na hÉireann/Scouting Ireland and amounts owing to Gasóga na hÉireann/Scouting Ireland CLG at period end were £nil (2023: £30,053).

18. ANALYSIS OF FUNDS

	Balance 2023 £	Incoming Resources £	Resources Expended £	Balance 2024 £
Analysis of unrestricted reserve	107,845	63,786	(22,406)	**149,225**
Analysis of restricted reserve	42,976	144,621	(150,350)	**37,247**
	150,821	208,407	(172,756)	**186,472**

	Unrestricted £	Restricted £	Total £
Balance 31 December 2024	149,225	37,247	186,472
Represented by:			
Tangible assets	436	-	436
Current assets	184,621	37,247	221,868
Current liabilities	(35,832)	-	(35,832)
	149,225	**37,247**	**186,472**

19. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 24 September 2025.

Accounts

THE SCOUT FOUNDATION (NI)

FINANCIAL STATEMENTS
16-MONTH PERIOD ENDED 31 DECEMBER 2023

COMPANY NUMBER: NI026154
CHARITY NUMBER: XR11142
CCNI NUMBER: 101206

THE SCOUT FOUNDATION (NI)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

FINANCIAL STATEMENTS

16-MONTH PERIOD ENDED 31 DECEMBER 2023

CONTENTS **PAGE**

SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES, INCORPORATING THE INCOME & EXPENDITURE ACCOUNT

16-MONTH PERIOD ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds	Restricted funds	16 mths ended 31 December 2023	Year ended 31 August 2022
		£	£	£	£
INCOME					
Income from Charitable Activities	**4**	71,098	159,801	230,899	191,170
EXPENDITURE					
Expenditure on Charitable Activities	**5**	(67,996)	(173,170)	(241,166)	(151,602)
TOTAL EXPENDITURE		**(67,996)**	**(173,170)**	**(241,166)**	**(151,602)**
NET (EXPENDITURE)/INCOME		3,102	(13,369)	(10,267)	39,568
Total funds brought forward	**12**	104,743	56,345	161,088	121,520
TOTAL FUNDS CARRIED FORWARD		**107,845**	**42,976**	**150,821**	**161,088**

The Statement of Financial Activities includes all comprehensive income in the period. All income and expenditure derive from continuing activities.

The notes on pages 6 to 15 form part of the financial statements.

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE
REGISTERED NUMBER: NI026154

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	762	1,198
CURRENT ASSETS			
Debtors	10	10,240	16,685
Cash at Bank and on hand		180,579	156,909
Total Current Assets		190,819	173,594
LIABILITIES			
Creditors falling due within one year	11	(40,760)	(13,704)
NET CURRENT ASSETS		150,059	159,890
NET ASSETS		150,821	161,088
THE FUNDS OF THE CHARITY			
Unrestricted Income Funds	16	107,845	104,743
Restricted Income Funds	16	42,976	56,345
Total Income Funds	16	150,821	161,088

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act, 2006 relating to small companies.

The financial statements on page 3 to 15 were approved and authorised for issue by the Board of Directors on 28th October 2024, and are signed on their behalf by:

On behalf of the Board

Rónán McGibbon
Director

Mary Hogg
Director

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

AS AT 31 DECEMBER 2023

	2023	2022
	£	£
Cash flows from operating activities		
(Deficit)/Surplus for the year	(10,267)	39,568
Adjustments for		
Depreciation of tangible assets	436	327
Decrease/(Increase) in debtors	6,445	(11,483)
Increase/(Decrease) in creditors	27,056	(39,681)
Net cash inflow/(outflow) from operating activities	23,670	(11,269)
Cash flows from investing activities		
Purchase of tangible assets	-	-
Net cash flow used in investing activities	-	-
Net increase/(decrease) in cash and cash equivalents	23,670	(11,269)
Cash and cash equivalents at beginning of year	156,909	168,178
Cash and cash equivalents at the end of year	180,579	156,909
Cash at bank and in hand	180,579	156,909

1. CONSTITUTION

The Scout Foundation (NI) is incorporated in Northern Ireland as a registered charity, and a company limited by guarantee, whose purpose is to promote the development of young people in achieving their physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

2. ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention. In preparing the financial statements the Charity applies the Statement of Recommended Practice applicable to charities preparing under FRS102 (SORP).

The accounts have been prepared under the assumption that the Charity will continue to operate as a going concern.

The company has opted not to file an analysis of net debt as the company has no debt.

The accounts are prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act, 2006, the Charities Act (Northern Ireland) 2008, FRS 102 and the Statement of Recommended Practice Accounting and Reporting by Charities. The company meets the definition of a public benefit entity under FRS102.

Going concern

Cash flow forecasts have been prepared by management which indicate that the Charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the Charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 December 2023.

Incoming resources

Incoming resources are recognised when the conditions of entitlement, probability and measurement as specified in SORP, are met. The value of volunteer time is not included in the Financial Statements.

Activities for generating funds are the trading and other fundraising activities carried out by a Charity primarily to generate incoming resources which will be used to undertake its charitable activities.

Incoming resources from charitable activities include monies received for the provision of charitable services, and grants received for the provision of specific services.

The charitable activities have been analysed under the following headings:

- Volunteer Support and training
- Support and services to the Scouting Movement

Resources expended
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the Charity to this expenditure.

Costs of generating funds are the costs associated with generating incoming resources from all sources other than from undertaking charitable activities.

Direct charitable expenditure is that expenditure which is directly incurred in furtherance of the Charity's objects.

Support costs are costs incurred directly in support of the Charity. The costs are attributed to the activities that they support.

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.

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.

Tangible Fixed Assets
Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual value of each asset over its useful life, at the annual rate of 15% straight line. Capital expenditure in excess of £1,000 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 debited to the Statement of Financial Activities accordingly. Fixed Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value or value in use.

Debtors
Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

ACCOUNTING POLICIES *continued*

Financial instruments
The Charity 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, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost. 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 Income statement.

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 Charity 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 position 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.

Creditors
Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Accumulated Funds

Unrestricted Income Funds
Unrestricted Income Funds are available for use at the discretion of the members in the furtherance of the general objectives of the Charity.

Taxation
There is no taxation as the Charity has been granted charitable status by HMRC (Charity Number XR 11142).

3. LEGAL STATUS

The Charity 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 £10.

4. INCOME FROM CHARITABLE ACTIVITIES

	16-month period ended 31 December 2023 £	Year ended 31 August 2022 £
Income from Charitable Activities	230,899	191,170
Included within Income from Charitable Activities are the following amounts:		
Restricted funds		
EANI Grants	159,801	147,000
Unrestricted funds		
National Office and Provincial Support Grants	58,033	42,367
Training income and support	9,187	250
Bank interest receivable	13	23
Other	3,865	1,530
	230,899	191,170

During the 16-month period, grant funding of £159,801 (12 mths to 31.08.2023: £147,000) was awarded by the Education Authority. £139,187 was given from the Regional Strategic Funding Stream under the Regional Strategic Support for EA Registered Local Voluntary members fund and £20,614 was given from the Regional Development Funding Stream under the Youth Work Volunteer Development fund. The grants are received in regular instalments during the course of the period and their purpose is to contribute to the costs of delivering the charity's youth work programme.

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

Due to the income recognition requirements under Charities SORP (FRS 102) the total grants received during the financial period are recognised in that period. The Education Authority undertake an annual review of the grants awarded to SFNI and may determine that a refund is required for grant funding already received in the period.

5. TOTAL RESOURCES EXPENDED

Expenditure on Charitable Activities

Charitable activities have been analysed into three categories as explained in the accounting policies. Costs are allocated using the principles explained in that note. Volunteer support and training includes those activities that support leaders and other adults involved in Scouting. Support and services to the Scouting movement includes activities such as educational activities that members participate in, activities which are aimed at growing the Scout movement and activities such as safeguarding training and insurance, and which assist the activities of the Scout group. Governance costs include the cost of holding Board and General Meetings.

Analysis of expenditure on charitable activities	**Note**	**Unrestricted**	**Restricted**	**16 mths Ended 31 December 2023**	**Year Ended 31 August 2022**
		£	**£**	**£**	**£**
Support and Training	**5.1**	6,906	25,471	32,377	32,260
Support and services to the Scouting Movement	**5.2**	61,090	146,445	207,535	117,474
Governance Costs	**5.3**	-	1,254	1,254	1,868
		67,996	173,170	241,166	151,602

Analysis of expenditure on charitable activities	**Direct**	**Support**	**Governance**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Volunteer support and Training	32,377	-	-	32,377	32,260
Support and services to the Scouting Movement	-	207,535	-	207,535	117,474
Governance Costs	-	-	1,254	1,254	1,868
	32,377	207,535	1,254	241,166	151,602

5.1 Volunteer Support & Training

	Unrestricted £	Restricted £	16 mths ended 31 December 2023 £	Year ended 31 August 2022 £
Training Expenditure	2,235	-	2,235	553
Special Projects	3,042	23,547	26,589	31,707
Other Provincial Costs	1,629	1,924	3,553	-
	6,906	25,471	32,377	32,260

5.2 Support and Services to the Scouting Movement

	Unrestricted £	Restricted £	16 mths ended 31 December 2023 £	Year ended 31 August 2022 £
Central Management Costs	53,839	82,326	136,165	83,691
Repayment of Grant Funding	-	37,655	37,655	10,292
Fixtures and Fittings Depreciation	436	-	436	327
Office Accommodation & Services	67	26,039	26,106	15,283
Professional Services	725	328	1,053	5,344
Other Expenses	6,023	97	6,120	2,537
	61,090	146,445	207,535	117,474

During the period total grant funding of £37,655 (2022: £10,292) was repaid to the Education Authority. £24,310 was repaid in relation to unused EA grant funds from 2021/22 and £13,345 was repaid in relation to 2022/23.

5.3 Governance costs

	Unrestricted £	Restricted £	16 mths ended 31 December 2023 £	Year ended 31 August 2022 £
Board and general meetings	-	1,254	1,254	1,868
	-	1,254	1,254	1,868

6. DIRECTORS

A) Remuneration

None of the directors received any remuneration during the year (PY: £NIL).

B) Directors' Expenses

	Amount £	No of Directors reimbursed	Nature of Expenses
Expenses	611	3	Incurred in carrying out duties as required by PMST and The Scout Foundation (NI).

7. STATUTORY AND OTHER INFORMATION

	16 mths ended 31 December 2023 £	Year ended 31 August 2022 £
The surplus for the year has been arrived at after charging:		
Depreciation	436	327

The audit fee for the period ended 31 December 2023 is to be borne by an associated company, Gasóga na hÉireann/Scouting Ireland CLG. This is consistent with the prior year.

8. STAFF NUMBERS AND COSTS

The average number of employees employed during the year was 3 (2022:4).

The directors of The Scout Foundation (NI) received no remuneration for their services (PY: nil). No staff emoluments in excess of £60,000 were distributed (PY: nil). There was no compensation paid to key management personnel during the year (PY: nil).

	16-month period ended 31 December 2023 £	Year ended 31 August 2022 £
Staff costs:		
Wages and salaries	125,467	77,564
Social welfare costs	5,018	1,410
Pension costs	2,855	1,705
	133,340	80,679

9. TANGIBLE FIXED ASSETS

	Brought forward 1 September 2022 £	Charges £	Carried forward 31 December 2023 £
COST			
Fixtures & Fittings	18,858	-	18,858
Computer Equipment	5,531	-	5,531
	24,389	-	24,389

	Brought forward 1 September 2022 £	Charges £	Carried forward 31 December 2023 £
ACCUMULATED DEPRECIATION			
Fixtures & Fittings	18,858	-	18,858
Computers	4,333	436	4,769
	23,191	436	23,627

	Brought forward 1 September 2022 £	Charges	Carried forward 31 December 2023 £
NET BOOK VALUE			
Fixtures & Fittings	-		-
Computer equipment	1,198		762
	1,198		762

10. DEBTORS

	16-month period ended 31 December 2023 £	Year ended 31 August 2022 £
Other Debtors	10,240	16,685
	10,240	16,685

11. CREDITORS: Amounts falling due within one year

	16- month period ended 31 December 2023 £	Year ended 31 August 2022 £
Amounts owed to related parties	30,053	-
Other Creditors	2,854	11,729
Accruals	2,879	510
Other taxation	4,974	1,465
	40,760	13,704

Amounts owed to related parties are payable to a related company Gasóga na hÉireann / Scouting Ireland CLG.

12. FUNDS

	16- month period ended 31 December 2023 £	Year ended 31 August 2022 £
At 1 September 2022	161,088	121,520
(Deficit)/Surplus for year	(10,267)	39,568
At 31 December 2023	150,821	161,088

13. CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

14. CONTROL

The controlling parties of the Charity are considered to be the members.

15. RELATIONSHIP WITH OTHER CHARITIES

The Scout Foundation (NI) is associated with Gasóga na hÉireann/Scouting Ireland CLG a company incorporated in Ireland. In the 16-month period ended 31 December 2023, donations amounting to £60,934 (2022: £42,367) were received from Gasóga na hÉireann/Scouting Ireland and amounts owing to Gasóga na hÉireann/Scouting Ireland CLG at period end were £30,053 (2022: £nil).

16. ANALYSIS OF FUNDS

	Balance 2022 £	Incoming Resources £	Resources Expended £	Balance 2023 £
Analysis of unrestricted reserve	104,743	71,098	(67,996)	107,845
Analysis of restricted reserve	56,345	159,801	(173,170)	42,976
	161,088	230,899	(241,166)	150,821

17. COMPARATIVE FIGURES

Certain prior year amounts have been reclassified for comparative purposes.

The Scout Foundation (N.I.)

Northern Ireland - Charity number 101206

Annual report

THE SCOUT FOUNDATION (NI)

TRUSTEES' ANNUAL REPORT
16-MONTH PERIOD ENDED 31 DECEMBER 2023

COMPANY NUMBER: NI026154
CHARITY NUMBER: XR11142
CCNI NUMBER: 101206

THE SCOUT FOUNDATION (NI)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

TRUSTEE'S ANNUAL REPORT

16-MONTH PERIOD ENDED 31 DECEMBER 2023

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OFFICERS AND PROFESSIONAL ADVISORS

The Board of Directors	Mandy McCann (resigned 30 March 2023, appointed 4 April 2023, retired 19 September 2023) Joseph Corey (resigned 19 February 2023) Kieran McCann (retired 19 September 2023) Tony Smith (resigned 31 March 2023) Annette Byrne (retired 19 September 2023) Charles McGuinness (retired 19 September 2023) James Kitson (appointed 11 November 2021, retired 19 September 2023) David Clarke (appointed 11 November 2021, retired 19 September 2023) Rónán McGibbon (appointed 19 February 2023) Mary Hogg (appointed 1 March 2023) Christina Woods (appointed 23 September 2023, resigned 5 October 2023) Paul Mannion (appointed 23 September 2023, resigned 5 October 2023) David Monaghan (appointed 23 September 2023) Ciaran McAuley (appointed 23 September 2023) Patrick Kidney (appointed 23 September 2023) Ned Brennan (appointed 23 September 2023) Raymond O'Donnell (appointed 5 October 2023) Paul Conlon (appointed 5 October 2023)
Secretary	Charles McGuinness (appointed 10 July 2021, retired 19 September 2023) Ciaran McAuley (appointed 23 October 2023)
HMRC Charity Number	XR11142
Company Number	NI026154
CCNI Number	101206
Registered office	NICVA 61 Duncairn Gardens Belfast BT15 2GB
Auditor	Grant Thornton Chartered Accountants & Statutory Auditors 13 -18 City Quay Dublin 2
Bankers	Bank of Ireland Belfast City Branch Belfast BT1 2BA

The directors present their report and accounts for the period ended 31 December 2023.

The accounts are prepared in accordance with the accounting policies as set out in Note 2 to the Financial Statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act (Northern Ireland) 2008, FRS 102 and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP).

Structure, Governance and Management

The Charity is a company limited by guarantee. Every member of the Charity undertakes to contribute to the assets of the Charity, in the event of the same being wound up while it is a member, or within one period while it ceases to be a member, for payment of the debts and liabilities of the Charity contracted before it ceases to be a member, and out of costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £10.

The members, who are also trustees for the purpose of Charity Law, who served during the period were:

Rónán McGibbon	Raymond O'Donnell	Annette Byrne
Mary Hogg	Paul Conlon	Charles McGuinness
David Monaghan	Mandy McCann	James Kitson
Ciaran McAuley	Joseph Corey	David Clarke
Patrick Kidney	Kieran McCann	Christina Woods
Ned Brennan	Tony Smith	Paul Mannion

If appropriate, new members, and directors, are invited onto the Board at the Directors' discretion. There are no specific requirements regarding skill or experience, however the current directors recognise the importance of a diverse and competent Board and this will impact upon any nomination. Those who are invited will be involved with The Scout Foundation (NI) and will be held in high regard for their work. New Board members receive induction training upon membership to the Board.

The members have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives of the Charity

The objectives of the Charity are to inform, promote and develop the aims of Gasóga na hÉireann/Scouting Ireland CLG, whom are 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.

Achieving Scouting Ireland's Objectives

Supporting our Volunteer Members: Through the provision of training, programme material and resources including administrative support.

Youth Participation: By encouraging the development of youth participation structures at all levels including resources.

Organisational Structure

Individual members join a local group of Gasóga na hÉireann/Scouting Ireland CLG. In the Northern Province there are four scout counties and forty-six local groups, and these groups and counties are supported by Scout Foundation (NI) and by Scouting Ireland’s provincial management support team.

Management and Decision Making

The Board manages the affairs of The Scout Foundation (NI). The Board meets regularly. The Board is assisted in discharging its duties by a number of committees whose membership comprises of volunteers.

The Scout Foundation (NI) employs a senior administrator whose role is to oversee the operations and administration of The Scout Foundation (NI) and who reports directly to the Board of the Scout Foundation (NI).

Related parties and Other Entities

The Scout Foundation (NI) is associated with Gasóga na hÉireann/Scouting Ireland CLG, a company incorporated in the Republic of Ireland.

Public Benefit

Scout Foundation (NI) is a charity registered with the Charity Commission for Northern Ireland. Its main purpose is the Advancement of Education and the advancement of citizenship and/or community development.

The benefits which flow from this purpose include the physical, intellectual, emotional, social and spiritual development of young people so that they may achieve their full potential and, as responsible citizens, to improve society. Scout Foundation (NI) supports an extensive variety of services to Scouts Groups in Northern Ireland. It supports the delivery of a wide range of programme opportunities that help the development of individual potential, encouraging community involvement and providing opportunities for young people to be listened to and have their say.

In providing these services there is no known risk of unintended consequences.

The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland.

Scout Foundation (NI) is confident it has met its public benefit requirement by, among a wide range of activities:

(i) The provision of training to volunteers
(ii) Direct support to local Scout Groups
(iii) Providing Provincial programmes for young people
(iv) Supporting youth empowerment and participation
(v) Supporting local Scout Groups governance requirements
(vi) Forming collaborations with other organisations to enhance the service that we deliver

Volunteer members

The Scout Foundation (NI) recognises and appreciates the commitment of the members of the Northern Province.

It is not possible to put a monetary value on this voluntary effort, but it is essential to enable the Scout Foundation (NI) to achieve its core objectives.

Principal Risks and Uncertainties

The main risk to the Charity's future income is the decrease or rescinding of the grant received from Education Authority of Northern Ireland.

The members have assessed the major risks to which the Charity is exposed and are satisfied that systems are in place to mitigate exposure to major risks.

Achievements and Performance

The Charity has successfully developed strong links with the community and its funders. Overall, the Charity remains in a strong financial position.

Financial Review

The Financial results for the period are shown on Pages 13 - 15.

The members consider that the Charity has sufficient resources and assets available, which are adequate to fulfil the Charity's obligations.

Unrestricted funds are needed to:

(i) Provide funds that can be designated to specific projects to enable these projects to be undertaken at short notice, and
(ii) Cover administration and support costs, without which the Charity could not function.

The members consider it prudent that the unrestricted fund should be sufficient to avoid the necessity of realising fixed assets held for the Charity's use.

The level of reserves is monitored by the Directors on a regular basis.

Disclosure of Information to Auditors

Each of the directors have confirmed that there is no information of which they are aware which is relevant to the audit, but which the auditor is unaware. They have further confirmed that they have undertaken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Reserves

Restricted and unrestricted reserves at the end of the period decreased from £161,088 at 31 August 2022 to £144,738 at 31 December 2023.

Events after the end of the reporting period

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

Going concern

Cash flow forecasts have been prepared by management which indicate that the Charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the Charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements.
Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the 16-month period ended 31 December 2023.

Auditors

The auditors, Grant Thornton, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Small companies note

In preparing this report, the directors have taken advantage of the small companies exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 28th October 2024 and signed on its behalf by:

Rónán McGibbon

Rónán McGibbon
Director

SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF DIRECTORS RESPONSIBILITIES

16-MONTH PERIOD ENDED 31 DECEMBER 2023

DIRECTORS' RESPONSIBILITIES

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

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 ‘The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Charity financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity’s transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act, 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the board

Rónán McGibbon	Mary Hogg
Rónán McGibbon	**Mary Hogg**
Director	Director

Date: 28th October 2024

The Scout Foundation (N.I.)

Northern Ireland - Charity number 101206

Annual return

Barry Duffy
12b Sturgan Road
Camlough
Newry
BT35 7HS

31/10/2024

Ref: Scout Foundation NI

The accounts for the above Charity for the period 1st September 2022 to 31st December 2023 were presented to me on the 28th October 2024, in my capacity as a Chartered Accountant.

It is the Charity's Trustees who are responsible for the preparation of accounts in accordance with the Charities Act (Northern Ireland) 2003. I have carried out an independent examination of the accounts, as required under section 65 of the Charities Act and believe they reflect the Charity's financial activities during the period ended 31st December 2023 and give no matters for concern under the provisions of the Act.

Barry Duffy

Barry Duffy
Chartered Accountant

Accounts

THE SCOUT FOUNDATION (NI)

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

COMPANY NUMBER: NI026154
CHARITY NUMBER: XR11142
CCNI NUMBER: 101206

THE SCOUT FOUNDATION (NI)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

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THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

OFFICERS AND PROFESSIONAL ADVISORS

YEAR ENDED 31 AUGUST 2022

The board of directors	Mandy McCann Joseph Corey Kieran McCann Tony Smith Annette Byrne Charles McGuinness James Kitson (appointed 11th November 2021) David Clarke (appointed 11th November 2021)
Secretary	Charles McGuinness (appointed 10th July 2021)
HMRC Charity Number	XR11142
Company Number	NI026154
CCNI Number	101206
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Bankers	Bank of Ireland Belfast City Branch Belfast BT1 2BA

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

THE TRUSTEES' ANNUAL REPORT, INCORPORATING THE DIRECTORS' REPORT

YEAR ENDED 31 AUGUST 2022

The directors present their report and accounts for the year ended 31 August 2022.

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(i) Provide funds that can be designated to specific projects to enable these projects to be undertaken at short notice, and
(ii) Cover administration and support costs, without which the charity could not function.

The members consider it prudent that the unrestricted fund should be sufficient to avoid the necessity of realising fixed assets held for the charities use.

The level of reserves is monitored by the Directors on a regular basis.

Disclosure of Information to Auditors

Each of the directors have confirmed that there is no information of which they are aware which is relevant to the audit, but which the auditor is unaware. They have further confirmed that they have undertaken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Reserves

Restricted and unrestricted reserves at the end of the year increased from £121,520 in 2021 to £161,088 in 2022.

Events after the end of the reporting period

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

Going concern

Cash flow forecasts have been prepared by management which indicate that the charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 August 2022.

Auditors

The auditors, Grant Thornton, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Small companies note

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 23 March 2023 and signed on its behalf

Annette Byrne
Director

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Annette Byrne
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andy McCann
irector

DIRECTORS' RESPONSIBILITIES

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

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Charity financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act, 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the board

Annette Byrne
Director

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Annette Byrne
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ındy McCann
:ctor

Date: 23 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)

YEAR ENDED 31 AUGUST 2022

Opinion

We have audited the financial statements of The Scout Foundation (NI), which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and the related notes for the financial year ended 31 August 2022.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion, The Scout Foundation (NI)'s financial statements:

- give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources for the year then ended; and

- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs') and applicable law. Our responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, namely FRC's Ethical Standard concerning the integrity, objectivity and independence of the auditor. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorized for issue.

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon, including the Trustees' Annual Report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report included within the Trustees' Annual Report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' regime from the requirement to prepare a strategic report or in preparing the directors report.

Responsibilities of management and those charged with governance for the financial statements
As explained more fully in the Directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 and for such internal control as directors determine necessary to enable the preparation of financial statements are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the charity's financial reporting process.

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

As part of an audit in accordance with ISAs (UK), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. They will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)

YEAR ENDED 31 AUGUST 2022

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Sullivan FCA, (Senior statutory auditor)
For and on behalf of
Grant Thornton
Chartered Accountants & Statutory Auditors
Dublin

Date: 23 March 2023

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES, INCORPORATING THE INCOME & EXPENDITURE ACCOUNT

YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds	Restricted funds	Year ended 31 August 2022	Year ended 31 August 2021
		£	£	£	£
INCOME:					
Income from Charitable Activities	**4**	44,170	136,708	180,878	175,614
EXPENDITURE:					
Expenditure on Charitable Activities	**5**	(44,255)	(97,055)	(141,310)	(183,143)
TOTAL EXPENDITURE		**(44,255)**	**(97,055)**	**(141,310)**	**(183,143)**
NET INCOME/(EXPENDITURE)		(85)	39,653	39,568	(7,529)
Total funds brought forward	**12**	104,828	16,692	121,520	129,049
TOTAL FUNDS CARRIED FORWARD		**104,743**	**56,345**	**161,088**	**121,520**

The Statement of Financial Activities includes all comprehensive income in the year. All income and expenditure derives from continuing activities.

The notes on pages 16 to 25 form part of the financial statements.

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE
REGISTERED NUMBER: NI026154

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2022

		2022	2021
FIXED ASSETS	**Note**	**£**	**£**
Tangible assets	9	1,198	1,525
CURRENT ASSETS			
Debtors	10	16,685	5,202
Cash at Bank and on hand		156,909	168,178
Total Current Assets		173,594	173,380
LIABILITIES			
Creditors falling due within one year	11	(13,704)	(53,385)
NET CURRENT ASSETS		159,890	119,995
NET ASSETS		161,088	121,520
THE FUNDS OF THE CHARITY			
Unrestricted Income Funds	16	104,743	104,828
Restricted Income Funds	16	56,345	16,692
Total Income Funds	16	161,088	121,520

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act, 2006 relating to small companies.

The financial statements on page 13 to 25 were approved and authorised for issue by the Board of Directors and authorised for issue on 23/03/23 , and are signed on their behalf by:

On behalf of the Board

DocuSigned by:
Annette Byrne
D11BA7AF48F9403...

DocuSigned by:
E6D2474F144D4AD...

Annette Byrne
Director

Mandy McCann
Director

23 March 2023

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2022

	2022	2021
	£	£
Cash flows from operating activities		
Surplus/(Deficit) for the year	39,568	(7,529)
Adjustments for		
Depreciation of tangible assets	327	570
(Increase)/Decrease in debtors	(11,483)	4,941
(Decrease)/Increase in creditors	(39,681)	48,078
Net cash (outflow)/inflow from operating activities	**(11,269)**	**46,060**
Cash flows from investing activities		
Purchase of tangible assets	-	-
Net cash flow used in investing activities	**-**	**-**
Net (decrease)/increase in cash and cash equivalents	**(11,269)**	**46,060**
Cash and cash equivalents at beginning of year	168,178	122,118
Cash and cash equivalents at the end of year	156,909	168,178
Cash at bank and in hand	156,909	168,178

1. CONSTITUTION

The Scout Foundation (NI) is incorporated in Northern Ireland as a registered charity, and a company limited by guarantee, whose purpose is to promote the development of young people in achieving their physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

2. ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention. In preparing the financial statements the charity applies the Statement of Recommended Practice applicable to charities preparing under FRS102 (SORP).

The accounts have been prepared under the assumption that the Charity will continue to operate as a going concern.

The company has opted not to file an analysis of net debt as the company has no debt.

The accounts are prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act, 2006, the Charities Act (Northern Ireland) 2008, FRS 102 and the Statement of Recommended Practice Accounting and Reporting by Charities. The company meets the definition of a public benefit entity under FRS102.

Going concern

Cash flow forecasts have been prepared by management which indicate that the charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 August 2022.

Incoming resources

Incoming resources are recognised when the conditions of entitlement, probability and measurement as specified in SORP, are met. The value of volunteer time is not included in the Financial Statements.

Activities for generating funds are the trading and other fundraising activities carried out by a Charity primarily to generate incoming resources which will be used to undertake its charitable activities.

Incoming resources from charitable activities include monies received for the provision of charitable services, and grants received for the provision of specific services.

The charitable activities have been analysed under the following headings:

- Volunteer Support and training
- Support and services to the Scouting Movement

Resources expended
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to this expenditure.

Costs of generating funds are the costs associated with generating incoming resources from all sources other than from undertaking charitable activities.

Direct charitable expenditure is that expenditure which is directly incurred in furtherance of the charities objects.

Support costs are costs incurred directly in support of the Charity. The costs are attributed to the activities that they support.

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.

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.

Tangible Fixed Assets
Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual value of each asset over its useful life, at the annual rate of 15% straight line. Capital expenditure in excess of £200 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 debited to the Statement of Financial Activities accordingly. Fixed Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value or value in use.

Debtors
Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

ACCOUNTING POLICIES *continued*

Financial instruments
The charity 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, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost. 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 Income statement.

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 charity 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 position 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.

Creditors
Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Accumulated Funds

Unrestricted Income Funds
Unrestricted Income Funds are available for use at the discretion of the members in the furtherance of the general objectives of the charity.

Taxation
There is no taxation as the charity has been granted charitable status by HMRC (Charity Number XR 11142).

3. LEGAL STATUS

The charity 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 £10.

4. INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Income from Charitable Activities	180,878	175,614
Included within Income from Charitable Activities are the following amounts:		
Restricted funds:		
EANI Grants	136,708	131,641
Unrestricted funds:		
National Office Provincial Support Grants	42,367	42,956
Training income and support	250	989
Bank interest receivable	23	28
Other	1,530	-
	180,878	175,614

5. TOTAL RESOURCES EXPENDED

Expenditure on Charitable Activities

Charitable activities have been analysed into three categories as explained in the accounting policies. Costs are allocated using the principals explained in that note. Volunteer support and training includes those activities that support leaders and other adults involved in Scouting. Support and services to the Scouting movement includes activities such as educational activities that members participate in, activities which are aimed at growing the Scout movement and activities such as safeguarding training and insurance, and which assist the activities of the Scout group. Governance costs includes the cost of holding Board and General Meetings.

Analysis of expenditure on charitable activities	**Note**	**Unrestricted**	**Restricted**	**Year Ended 31 August 2022**	**Year Ended 31 August 2021**
		£	**£**	**£**	**£**
Support and Training	**5.1**	553	31,707	32,260	71,407
Support and services to the Scouting Movement	**5.2**	43,344	63,838	107,182	111,593
Governance Costs	**5.3**	358	1,510	1,868	143
		44,255	97,055	141,310	183,143

Analysis of expenditure on charitable activities	**Direct**	**Support**	**Governance**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Volunteer support and Training	32,260	-	-	32,260	71,407
Support and services to the Scouting Movement	-	107,182	-	107,182	111,593
Governance Costs	-	-	1,868	1,868	143
	32,260	107,182	1,868	141,310	183,143

5.1 Volunteer Support & Training

	Unrestricted £	Restricted £	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Training Expenditure	553	-	553	32
Special Projects	-	31,707	31,707	70,460
Other Provincial Costs	-	-	-	915
	553	31,707	32,260	71,407

5.2 Support and Services to the Scouting Movement

	Unrestricted £	Restricted £	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Central Management Costs	40,436	43,255	83,691	81,896
Fixtures and Fittings Depreciation	327	-	327	570
Office Accommodation & Services	-	15,283	15,283	11,824
Professional Services	1,644	3,700	5,344	10,388
Other Expenses	937	1,600	2,537	6,915
	43,344	63,838	107,182	111,593

5.3 Governance costs

	Unrestricted £	Restricted £	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Board and general meetings	358	1,510	1,868	143
	358	1,510	1,868	143

6. DIRECTORS

A) Remuneration

None of the directors received any remuneration during the year (PY: £NIL).

B) Directors' Expenses

	Amount £	No of Directors reimbursed	Nature of Expenses
Expenses	1,504	2	Incurred in carrying out duties as required by PMST and The Scout Foundation (NI).

7. STATUTORY AND OTHER INFORMATION

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
The surplus for the year has been arrived at after charging:		
Depreciation	327	570

The audit fee for the year ended 31 August 2022 is to be borne by an associated company, Gasóga na hÉireann/Scouting Ireland CLG. This is consistent with the prior year.

8. STAFF NUMBERS AND COSTS

The average number of employees employed during the year was 4 (2021:4).

The directors of The Scout Foundation (NI) received no remuneration for their services (PY: nil). No staff emoluments in excess of £60,000 were distributed (PY: none). There was no compensation paid to key management personnel during the year (PY: nil).

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Staff costs:		
Wages and salaries	77,564	73,858
Social welfare costs	1,410	5,421
Pension costs	1,705	1,434
	80,679	80,713

9. TANGIBLE FIXED ASSETS

	Brought forward 1 September 2021 £	Additions £	Carried forward 31 August 2022 £
COST			
Fixtures & Fittings	18,858	-	18,858
Computer Equipment	5,531	-	5,531
	24,389	-	24,389

	Brought forward 1 September 2021 £	Charges £	Carried forward 31 August 2022 £
ACCUMULATED DEPRECIATION			
Fixtures & Fittings	18,858	-	18,858
Computers	4,006	327	4,333
	22,864	327	23,191

	Brought forward 1 September 2021 £	Carried forward 31 August 2022 £
NET BOOK VALUE		
Fixtures & Fittings	-	-
Computer equipment	1,525	1,198
	1,525	1,198

10. DEBTORS

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Other Debtors	16,685	5,202
	16,685	5,202

11. CREDITORS: Amounts falling due within one year

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Other Creditors	11,729	53,186
Accruals	510	199
Other taxation	1,465	-
	13,704	53,385

12. FUNDS

	2022 £	2021 £
At 1 September 2021	121,520	129,049
Surplus/(Deficit) for year	39,568	(7,529)
At 31 August 2022	161,088	121,520

13. CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

14. CONTROL

The controlling parties of the charity are considered to be the members.

15. RELATIONSHIP WITH OTHER CHARITIES

The Scout Foundation (NI) is associated with Gasóga na hÉireann/Scouting Ireland CLG a company incorporated in Ireland. In the year ended 31 August 2022, donations amounting to £42,367 (2021: £42,956) were received from Gasóga na hÉireann/Scouting Ireland CLG.

16. ANALYSIS OF FUNDS

	Balance 2021 £	Incoming Resources £	Resources Expended £	Balance 2022 £
Analysis of unrestricted reserve	104,828	44,170	(44,255)	104,743
Analysis of restricted reserve	16,692	136,708	(97,055)	56,345
	121,520	180,878	(141,310)	161,088

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 23 March 2023.

The Scout Foundation (N.I.)

Northern Ireland - Charity number 101206

Annual report

THE SCOUT FOUNDATION (NI)

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2022

COMPANY NUMBER: NI026154
CHARITY NUMBER: XR11142
CCNI NUMBER: 101206

THE SCOUT FOUNDATION (NI)
(A COMPANY LIMITED BY GUARANTEE NOT HAVING A SHARE CAPITAL)

TRUSTEES' ANNUAL REPORT & FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2022

CONTENTS	PAGE

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

OFFICERS AND PROFESSIONAL ADVISORS

YEAR ENDED 31 AUGUST 2022

The board of directors	Mandy McCann Joseph Corey Kieran McCann Tony Smith Annette Byrne Charles McGuinness James Kitson (appointed 11th November 2021) David Clarke (appointed 11th November 2021)
Secretary	Charles McGuinness (appointed 10th July 2021)
HMRC Charity Number	XR11142
Company Number	NI026154
CCNI Number	101206
Registered office	228 Antrim Road Belfast BT15 2AN
Auditor	Grant Thornton Chartered Accountants & Statutory Auditors 13 – 18 City Quay Dublin 2
Bankers	Bank of Ireland Belfast City Branch Belfast BT1 2BA

The directors present their report and accounts for the year ended 31 August 2022.

The accounts are prepared in accordance with the accounting policies as set out in Note 2 to the Financial Statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act (Northern Ireland) 2008, FRS 102 and the Statement of Recommended Practice Accounting and Reporting by Charities (SORP).

Structure, Governance and Management

The charity is a company limited by guarantee. Every member of the charity undertakes to contribute to the assets of the charity, in the event of the same being wound up while it is a member, or within one period while it ceases to be a member, for payment of the debts and liabilities of the charity contracted before it ceases to be a member, and out of costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £10.

The members, who are also trustees for the purpose of Charity Law, who served during the period were:

Charles McGuinness	Tony Smith
Mandy McCann	Annette Byrne
Joseph Corey	David Clarke
Kieran McCann	James Kitson

If appropriate, new members, and directors, are invited onto the Board at the Directors' discretion. There are no specific requirements regarding skill or experience, however the current directors recognise the importance of a diverse and competent Board and this will impact upon any nomination. Those who are invited will be involved with The Scout Foundation (NI) and will be held in high regard for their work. New Board members receive induction training upon membership to the Board.

The members have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Objectives of the Charity

The objectives of the Charity are to inform, promote and develop the aims of Gasóga na hÉireann/Scouting Ireland CLG, whom are 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.

Achieving the Association's Objectives

Supporting our Volunteer Members: Through the provision of training, programme material and resources including administrative support.

Youth Participation: By encouraging the development of youth participation structures at all levels including resources.

Organisational Structure

Individual members join a local group of Gasóga na hÉireann/Scouting Ireland CLG. In the Northern Province there are four scout counties and fifty six local groups and these groups and counties are supported by Scout Foundation (NI) and by Scouting Ireland's provincial management support team.

Management and Decision Making

The Board manages the affairs of The Scout Foundation (NI). The Board meets regularly. The Board is assisted in discharging its duties by a number of committees whose membership comprises of volunteers.

The Scout Foundation (NI) employs a senior administrator whose role is to oversee the operations and administration of The Scout Foundation (NI) and who reports directly to the Board of the Scout Foundation (NI).

Related parties and Other Entities

The Scout Foundation (NI) is associated with Gasóga na hÉireann/Scouting Ireland CLG, a company incorporated in the Republic of Ireland.

Public Benefit

Scout Foundation (NI) is a charity registered with the Charity Commission for Northern Ireland. Its main purpose is the Advancement of Education and the advancement of citizenship and/or community development.

The benefits which flow from this purpose include the physical, intellectual, emotional, social and spiritual development of young people so that they may achieve their full potential and, as responsible citizens, to improve society. Scout Foundation (NI) supports an extensive variety of services to Scouts Groups in Northern Ireland. It supports the delivery of a wide range of programme opportunities that help the development of individual potential, encouraging community involvement and providing opportunities for young people to be listened to and have their say.

In providing these services there is no known risk of unintended consequences.

The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland.

Scout Foundation (NI) is confident it has met its public benefit requirement by, among a wide range of activities:

(i) The provision of training to volunteers
(ii) Direct support to local Scout Groups
(iii) Providing Provincial programmes for young people
(iv) Supporting youth empowerment and participation
(v) Supporting local Scout Groups governance requirements
(vi) Forming collaborations with other organisations to enhance the service that we deliver

Volunteer members

The Scout Foundation (NI) recognises and appreciates the commitment of the members of the Northern Province.

It is not possible to put a monetary value on this voluntary effort but it is essential to enable the Scout Foundation (NI) to achieve its core objectives.

Principal Risks and Uncertainties

The main risk to the Charity's future income is the decrease or rescinding in the grant received from Education Authority for Northern Ireland.

The members have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to major risks.

Achievements and Performance

The charity has successfully developed strong links with the community and its funders. Overall, the charity remains in a strong financial position.

Financial Review

The Financial results for the period are shown on Pages 13 - 15.

The members consider that the Charity has sufficient resources and assets available, which are adequate to fulfil the charities obligations.

Unrestricted funds are needed to:

(i) Provide funds that can be designated to specific projects to enable these projects to be undertaken at short notice, and
(ii) Cover administration and support costs, without which the charity could not function.

The members consider it prudent that the unrestricted fund should be sufficient to avoid the necessity of realising fixed assets held for the charities use.

The level of reserves is monitored by the Directors on a regular basis.

Disclosure of Information to Auditors

Each of the directors have confirmed that there is no information of which they are aware which is relevant to the audit, but which the auditor is unaware. They have further confirmed that they have undertaken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Reserves

Restricted and unrestricted reserves at the end of the year increased from £121,520 in 2021 to £161,088 in 2022.

Events after the end of the reporting period

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

Going concern

Cash flow forecasts have been prepared by management which indicate that the charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 August 2022.

Auditors

The auditors, Grant Thornton, will be proposed for reappointment in accordance with section 485 of the Companies Act 2006.

Small companies note

In preparing this report, the directors have taken advantage of the small companies' exemptions provided by section 415A of the Companies Act 2006.

This report was approved by the board on 23 March 2023 and signed on its behalf

Annette Byrne
Director

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Annette Byrne
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andy McCann
irector

STATEMENT OF DIRECTORS RESPONSIBILITIES

YEAR ENDED 31 AUGUST 2022

DIRECTORS' RESPONSIBILITIES

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

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 applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. 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 state of affairs of the Charity and of the surplus or deficit of the Charity for that period. In preparing these financial statements, the directors are required to:

- select suitable accounting policies for the Charity financial statements and then apply them consistently;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act, 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed by order of the board

Annette Byrne
Director

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Date: 23 March 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)

YEAR ENDED 31 AUGUST 2022

Opinion

We have audited the financial statements of The Scout Foundation (NI), which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and the related notes for the financial year ended 31 August 2022.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion, The Scout Foundation (NI)'s financial statements:

- give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources for the year then ended; and

- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs') and applicable law. Our responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, namely FRC's Ethical Standard concerning the integrity, objectivity and independence of the auditor. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorized for issue.

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon, including the Trustees' Annual Report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report included within the Trustees' Annual Report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' regime from the requirement to prepare a strategic report or in preparing the directors report.

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

As explained more fully in the Directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 and for such internal control as directors determine necessary to enable the preparation of financial statements are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the charity's financial reporting process.

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

As part of an audit in accordance with ISAs (UK), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. They will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)

YEAR ENDED 31 AUGUST 2022

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Sullivan

Tracey Sullivan FCA, (Senior statutory auditor)
For and on behalf of
Grant Thornton
Chartered Accountants & Statutory Auditors
Dublin

Date: 23 March 2023

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF FINANCIAL ACTIVITIES, INCORPORATING THE INCOME & EXPENDITURE ACCOUNT

YEAR ENDED 31 AUGUST 2022

	Notes	Unrestricted funds	Restricted funds	Year ended 31 August 2022	Year ended 31 August 2021
		£	£	£	£
INCOME:					
Income from Charitable Activities	**4**	44,170	136,708	180,878	175,614
EXPENDITURE:					
Expenditure on Charitable Activities	**5**	(44,255)	(97,055)	(141,310)	(183,143)
TOTAL EXPENDITURE		**(44,255)**	**(97,055)**	**(141,310)**	**(183,143)**
NET INCOME/(EXPENDITURE)		(85)	39,653	39,568	(7,529)
Total funds brought forward	**12**	104,828	16,692	121,520	129,049
TOTAL FUNDS CARRIED FORWARD		**104,743**	**56,345**	**161,088**	**121,520**

The Statement of Financial Activities includes all comprehensive income in the year. All income and expenditure derives from continuing activities.

The notes on pages 16 to 25 form part of the financial statements.

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE
REGISTERED NUMBER: NI026154

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2022

		2022	2021
FIXED ASSETS	**Note**	**£**	**£**
Tangible assets	9	1,198	1,525
CURRENT ASSETS			
Debtors	10	16,685	5,202
Cash at Bank and on hand		156,909	168,178
Total Current Assets		173,594	173,380
LIABILITIES			
Creditors falling due within one year	11	(13,704)	(53,385)
NET CURRENT ASSETS		159,890	119,995
NET ASSETS		161,088	121,520
THE FUNDS OF THE CHARITY			
Unrestricted Income Funds	16	104,743	104,828
Restricted Income Funds	16	56,345	16,692
Total Income Funds	16	161,088	121,520

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act, 2006 relating to small companies.

The financial statements on page 13 to 25 were approved and authorised for issue by the Board of Directors and authorised for issue on 23/03/23 , and are signed on their behalf by:

On behalf of the Board

DocuSigned by:
Annette Byrne
D11BA7AF48F9403...

Annette Byrne
Director

23 March 2023

DocuSigned by:
E6D2474F144D4AD...

Mandy McCann
Director

THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE

STATEMENT OF CASH FLOWS

AS AT 31 AUGUST 2022

	2022	2021
	£	£
Cash flows from operating activities		
Surplus/(Deficit) for the year	39,568	(7,529)
Adjustments for		
Depreciation of tangible assets	327	570
(Increase)/Decrease in debtors	(11,483)	4,941
(Decrease)/Increase in creditors	(39,681)	48,078
Net cash (outflow)/inflow from operating activities	**(11,269)**	**46,060**
Cash flows from investing activities		
Purchase of tangible assets	-	-
Net cash flow used in investing activities	**-**	**-**
Net (decrease)/increase in cash and cash equivalents	**(11,269)**	**46,060**
Cash and cash equivalents at beginning of year	168,178	122,118
Cash and cash equivalents at the end of year	156,909	168,178
Cash at bank and in hand	156,909	168,178

1. CONSTITUTION

The Scout Foundation (NI) is incorporated in Northern Ireland as a registered charity, and a company limited by guarantee, whose purpose is to promote the development of young people in achieving their physical, intellectual, social and spiritual potential, as individuals, as responsible citizens and as members of their local, national and international communities.

2. ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention. In preparing the financial statements the charity applies the Statement of Recommended Practice applicable to charities preparing under FRS102 (SORP).

The accounts have been prepared under the assumption that the Charity will continue to operate as a going concern.

The company has opted not to file an analysis of net debt as the company has no debt.

The accounts are prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act, 2006, the Charities Act (Northern Ireland) 2008, FRS 102 and the Statement of Recommended Practice Accounting and Reporting by Charities. The company meets the definition of a public benefit entity under FRS102.

Going concern

Cash flow forecasts have been prepared by management which indicate that the charity is expected to have sufficient cash flows to meet its obligations for a period of at least 12 months from the date of approval of these financial statements.

The directors have a reasonable expectation, based on its present liquidity position, that the charity has adequate resources to meet its commitments over the next 12 months from the approval of these financial statements. Accordingly, the Directors continue to adopt the going concern basis of preparation in the financial statements for the year ended 31 August 2022.

Incoming resources

Incoming resources are recognised when the conditions of entitlement, probability and measurement as specified in SORP, are met. The value of volunteer time is not included in the Financial Statements.

Activities for generating funds are the trading and other fundraising activities carried out by a Charity primarily to generate incoming resources which will be used to undertake its charitable activities.

Incoming resources from charitable activities include monies received for the provision of charitable services, and grants received for the provision of specific services.

The charitable activities have been analysed under the following headings:

- Volunteer Support and training
- Support and services to the Scouting Movement

Resources expended
Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to this expenditure.

Costs of generating funds are the costs associated with generating incoming resources from all sources other than from undertaking charitable activities.

Direct charitable expenditure is that expenditure which is directly incurred in furtherance of the charities objects.

Support costs are costs incurred directly in support of the Charity. The costs are attributed to the activities that they support.

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.

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.

Tangible Fixed Assets
Tangible Fixed Assets are stated at cost less depreciation. Depreciation is provided to write off the cost, less estimated residual value of each asset over its useful life, at the annual rate of 15% straight line. Capital expenditure in excess of £200 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 debited to the Statement of Financial Activities accordingly. Fixed Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value or value in use.

Debtors
Short term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

Cash and cash equivalents
Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value. In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

ACCOUNTING POLICIES *continued*

Financial instruments

The charity 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, loans to related parties and investments in non-puttable ordinary shares.

Debt instruments (other than those wholly repayable or receivable within one year), including loans and other accounts receivable and payable, are initially measured at present value of the future cash flows and subsequently at amortised cost using the effective interest method. Debt instruments that are payable or receivable within one year, typically trade payables or receivables, are measured, initially and subsequently, at the undiscounted amount of the cash or other consideration, expected to be paid or received. However, if the arrangements of a short-term instrument constitute a financing transaction, like the payment of a trade debt deferred beyond normal business terms or financed at a rate of interest that is not a market rate or in case of an out-right short-term loan not at market rate, the financial asset or liability is measured, initially, at the present value of the future cash flow discounted at a market rate of interest for a similar debt instrument and subsequently at amortised cost. 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 Income statement.

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 charity 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 position 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.

Creditors

Short term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, including transaction costs, and are measured subsequently at amortised cost using the effective interest method.

Accumulated Funds

Unrestricted Income Funds

Unrestricted Income Funds are available for use at the discretion of the members in the furtherance of the general objectives of the charity.

Taxation

There is no taxation as the charity has been granted charitable status by HMRC (Charity Number XR 11142).

3. LEGAL STATUS

The charity 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 £10.

4. INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Income from Charitable Activities	180,878	175,614
Included within Income from Charitable Activities are the following amounts:		
Restricted funds:		
EANI Grants	136,708	131,641
Unrestricted funds:		
National Office Provincial Support Grants	42,367	42,956
Training income and support	250	989
Bank interest receivable	23	28
Other	1,530	-
	180,878	175,614

5. TOTAL RESOURCES EXPENDED

Expenditure on Charitable Activities

Charitable activities have been analysed into three categories as explained in the accounting policies. Costs are allocated using the principals explained in that note. Volunteer support and training includes those activities that support leaders and other adults involved in Scouting. Support and services to the Scouting movement includes activities such as educational activities that members participate in, activities which are aimed at growing the Scout movement and activities such as safeguarding training and insurance, and which assist the activities of the Scout group. Governance costs includes the cost of holding Board and General Meetings.

Analysis of expenditure on charitable activities	**Note**	**Unrestricted**	**Restricted**	**Year Ended 31 August 2022**	**Year Ended 31 August 2021**
		£	**£**	**£**	**£**
Support and Training	**5.1**	553	31,707	32,260	71,407
Support and services to the Scouting Movement	**5.2**	43,344	63,838	107,182	111,593
Governance Costs	**5.3**	358	1,510	1,868	143
		44,255	97,055	141,310	183,143

Analysis of expenditure on charitable activities	**Direct**	**Support**	**Governance**	**Total**	**Total**
	£	**£**	**£**	**£**	**£**
Volunteer support and Training	32,260	-	-	32,260	71,407
Support and services to the Scouting Movement	-	107,182	-	107,182	111,593
Governance Costs	-	-	1,868	1,868	143
	32,260	107,182	1,868	141,310	183,143

5.1 Volunteer Support & Training

	Unrestricted £	Restricted £	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Training Expenditure	553	-	553	32
Special Projects	-	31,707	31,707	70,460
Other Provincial Costs	-	-	-	915
	553	31,707	32,260	71,407

5.2 Support and Services to the Scouting Movement

	Unrestricted £	Restricted £	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Central Management Costs	40,436	43,255	83,691	81,896
Fixtures and Fittings Depreciation	327	-	327	570
Office Accommodation & Services	-	15,283	15,283	11,824
Professional Services	1,644	3,700	5,344	10,388
Other Expenses	937	1,600	2,537	6,915
	43,344	63,838	107,182	111,593

5.3 Governance costs

	Unrestricted £	Restricted £	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Board and general meetings	358	1,510	1,868	143
	358	1,510	1,868	143

6. DIRECTORS

A) Remuneration

None of the directors received any remuneration during the year (PY: £NIL).

B) Directors' Expenses

	Amount £	No of Directors reimbursed	Nature of Expenses
Expenses	1,504	2	Incurred in carrying out duties as required by PMST and The Scout Foundation (NI).

7. STATUTORY AND OTHER INFORMATION

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
The surplus for the year has been arrived at after charging:		
Depreciation	327	570

The audit fee for the year ended 31 August 2022 is to be borne by an associated company, Gasóga na hÉireann/Scouting Ireland CLG. This is consistent with the prior year.

8. STAFF NUMBERS AND COSTS

The average number of employees employed during the year was 4 (2021:4).

The directors of The Scout Foundation (NI) received no remuneration for their services (PY: nil). No staff emoluments in excess of £60,000 were distributed (PY: none). There was no compensation paid to key management personnel during the year (PY: nil).

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Staff costs:		
Wages and salaries	77,564	73,858
Social welfare costs	1,410	5,421
Pension costs	1,705	1,434
	80,679	80,713

9. TANGIBLE FIXED ASSETS

	Brought forward 1 September 2021 £	Additions £	Carried forward 31 August 2022 £
COST			
Fixtures & Fittings	18,858	-	18,858
Computer Equipment	5,531	-	5,531
	24,389	-	24,389

	Brought forward 1 September 2021 £	Charges £	Carried forward 31 August 2022 £
ACCUMULATED DEPRECIATION			
Fixtures & Fittings	18,858	-	18,858
Computers	4,006	327	4,333
	22,864	327	23,191

	Brought forward 1 September 2021 £	Carried forward 31 August 2022 £
NET BOOK VALUE		
Fixtures & Fittings	-	-
Computer equipment	1,525	1,198
	1,525	1,198

10. DEBTORS

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Other Debtors	16,685	5,202
	16,685	5,202

11. CREDITORS: Amounts falling due within one year

	Year ended 31 August 2022 £	Year ended 31 August 2021 £
Other Creditors	11,729	53,186
Accruals	510	199
Other taxation	1,465	-
	13,704	53,385

12. FUNDS

	2022 £	2021 £
At 1 September 2021	121,520	129,049
Surplus/(Deficit) for year	39,568	(7,529)
At 31 August 2022	161,088	121,520

13. CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

14. CONTROL

The controlling parties of the charity are considered to be the members.

15. RELATIONSHIP WITH OTHER CHARITIES

The Scout Foundation (NI) is associated with Gasóga na hÉireann/Scouting Ireland CLG a company incorporated in Ireland. In the year ended 31 August 2022, donations amounting to £42,367 (2021: £42,956) were received from Gasóga na hÉireann/Scouting Ireland CLG.

16. ANALYSIS OF FUNDS

	Balance 2021 £	Incoming Resources £	Resources Expended £	Balance 2022 £
Analysis of unrestricted reserve	104,828	44,170	(44,255)	104,743
Analysis of restricted reserve	16,692	136,708	(97,055)	56,345
	121,520	180,878	(141,310)	161,088

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 23 March 2023.

The Scout Foundation (N.I.)

Northern Ireland - Charity number 101206

Annual return

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)

YEAR ENDED 31 AUGUST 2022

Opinion

We have audited the financial statements of The Scout Foundation (NI), which comprise the Statement of financial activities, the Statement of financial position, the Statement of cash flows and the related notes for the financial year ended 31 August 2022.

The financial reporting framework that has been applied in the preparation of the financial statements is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

In our opinion, The Scout Foundation (NI)'s financial statements:

- give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice of the state of the charity's affairs as at 31 August 2022 and of its incoming resources and application of resources for the year then ended; and

- have been properly prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) ('ISAs') and applicable law. Our responsibilities under those standards are further described in the 'responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, namely FRC's Ethical Standard concerning the integrity, objectivity and independence of the auditor. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or

- the directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorized for issue.

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon, including the Trustees' Annual Report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Annual Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and

- the Trustees' Annual Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report included within the Trustees' Annual Report. We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made;
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to take advantage of the small companies' regime from the requirement to prepare a strategic report or in preparing the directors report.

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

As explained more fully in the Directors' responsibilities statement, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice, including FRS 102 and for such internal control as directors determine necessary to enable the preparation of financial statements are free from material misstatement, whether due to fraud or error.

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

Those charged with governance are responsible for overseeing the charity's financial reporting process.

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

As part of an audit in accordance with ISAs (UK), the auditor will exercise professional judgment and maintain professional scepticism throughout the audit. They will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a matter that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)

YEAR ENDED 31 AUGUST 2022

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Tracey Sullivan

Tracey Sullivan FCA, (Senior statutory auditor)
For and on behalf of
Grant Thornton
Chartered Accountants & Statutory Auditors
Dublin

Date: 23 March 2023