The Scout Association, Northern Ireland Scout Council

Northern Ireland · Charity number 103542

Details

Known as	Scouts NI
Status	Received
Registered	2015-06-10
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	The Scout Association Nisc 109 Old Milltown Road Belfast Bt8 7sp BT8 7SP
Phone	028 9049 2829
Email	info@scoutsni.org
Website	www.scoutsni.org

Activities

Purposes: Promoting the development of young people in achieving their full physical, intellectual, social and spiritual potentials, as individuals, as responsible citizens and as members of their local, national and international communities.

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

How the charity works:
Cross-border/cross-community,Cultural,Disability,Education/training,Sport/recreation,Volunteer development,Youth development

Who the charity helps: Adult training,Children (5-13 year olds),Ethnic minorities,Interface communities,Parents,Preschool (0-5 year olds),Volunteers,Youth (14-25 year olds)

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£845,356	£792,767	£-4,151,084	16

Trustees

Name	Role	Appointed
Dr Stephen Bell		
Miss Danni Chambers		
Miss Emma Weir		
Miss Grace Owens		
Mr Christopher Thompson		
Mr Ciaran Mcgrath		
Mr Colin John Lammey		
Mr Gary Proctor		
Mr James Greer		
Mr Joshua Dripps		
Mr Lee Walker		
Mr Scott Robinson		
Mr Stephen Donaldson		
Mr Stephen Mallett		
Mrs Anne Nicholson		
Mrs Marjorie Guiler		

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The Scout Association, Northern Ireland Scout Council

Northern Ireland - Charity number 103542

Accounts

Northern Ireland Scout Council

Statement of Financial Activities

31 March 2025

	Note	Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
Income and endowments					
Donations and legacies	**4**	104,326	227,199	**331,525**	213,023
Charitable activities	**6**	467,551	31,503	**499,054**	550,188
Investment income	**7**	14,777	–	**14,777**	12,195
Total income		586,654	258,702	**845,356**	775,406
Expenditure					
Expenditure on charitable activities	**8,9**	459,256	333,511	**792,767**	723,574
Total expenditure		459,256	333,511	**792,767**	723,574
Net (losses)/gains on investments	**10**	(105)	–	**(105)**	5,948
Net income and net movement in funds		127,293	(74,809)	**52,484**	57,780
Reconciliation of funds					
Total funds brought forward		886,322	2,988,195	**3,874,517**	3,816,737
Total funds carried forward		1,013,615	2,913,386	**3,927,001**	3,874,517

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

The notes on pages 25 to 36 form part of these financial statements

Northern Ireland Scout Council

Statement of Financial Activities

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	**15**	**2,759,739**	2,782,553
Investments	**16**	**90,120**	90,225
		2,849,859	2,872,778
Current assets			
Debtors	**17**	**352**	427
Cash at bank and in hand		**1,300,873**	1,327,233
		1,301,225	1,327,660
Creditors: amounts falling due within one year	**19**	**224,083**	325,921
Net current assets		**1,077,142**	1,001,739
Total assets less current liabilities		**3,927,001**	3,874,517
Net assets		**3,927,001**	3,874,517
Funds of the charity			
Restricted funds		**2,913,386**	2,988,195
Unrestricted funds		**1,013,615**	886,322
Total charity funds	**21**	**3,927,001**	3,874,517

These financial statements were approved by the board of trustees and authorised for issue on 8th September 2025 and are signed on behalf of the board by:

Dr Henry Brown
Chair

Gary Proctor
Treasurer

The notes on pages 25 to 36 form part of these financial statements

Northern Ireland Scout Council

Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income		**52,484**	57,780
Adjustments for:			
Depreciation of tangible fixed assets		**78,709**	78,838
Net losses/(gains) on investments		**105**	(5,948)
Dividends, interest and rents from investments		**(14,777)**	(12,195)
Accrued expenses		**32,233**	9,817
Changes in:			
Trade and other debtors		**75**	87
Cash generated from operations		**148,829**	128,379
Net cash from operating activities		**148,829**	128,379
Cash flows from investing activities			
Dividends, interest and rents from investments		**14,777**	12,195
Purchase of tangible assets		**(55,895)**	–
Net cash (used in)/from investing activities		**(41,118)**	12,195
Net increase in cash and cash equivalents		**107,711**	140,574
Cash and cash equivalents at beginning of year		**1,193,162**	1,052,588
Cash and cash equivalents at end of year	**18**	**1,300,873**	1,193,162

The notes on pages 25 to 36 form part of these financial statements

Northern Ireland Scout Council

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 109 Old Milltown Road, Belfast, BT8 7SP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

The charity is responsible for various types of funds that require separate disclosure as follows:

(i) Restricted funds
Funds earmarked by the donor for a specific purpose

(ii)Designated funds
Funds set aside for a specific purpose

(iii)Unrestricted funds
Funds that are expendable at the discretion of the committee in the furtherance of the objects of the charity

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures & fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Computer & video equipment	-	25% reducing balance
Buildings	-	2% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Donations			
Donations	4,326	3,822	**8,148**
Legacies	100,000	–	**100,000**

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Grants			
Grants received	–	223,377	**223,377**
	104,326	227,199	**331,525**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	3,910	3,843	7,753
Legacies	–	–	–
Grants			
Grants received	–	205,270	205,270
	3,910	209,113	213,023

5. Grants received

	2025 £	2024 £
Restricted		
Education Authority Infrastructure	**150,000**	150,000
Education Authority Volunteering	**20,000**	29,868
Education Authority MIS	**1,000**	–
Education Authority Celebration	**2,000**	–
Ulster Scots Agency	**–**	418
TSA Growth	**50,377**	24,984
	223,377	205,270

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Membership fees	175,611	–	**175,611**
Programme	28,177	31,503	**59,680**
Crawfordsburn	261,386	–	**261,386**
Mini-bus	2,377	–	**2,377**
World Scout Jamboree	–	–	**–**
	467,551	31,503	**499,054**

6. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Membership fees	166,171	–	166,171
Programme	18,561	41,854	60,415
Crawfordsburn	295,291	–	295,291
Mini-bus	2,196	–	2,196
World Scout Jamboree	–	26,115	26,115
	482,219	67,969	550,188

7. Investment income

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Income from listed investments	14,777	**14,777**	12,195	12,195

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Salaries	155,019	182,746	**337,765**
Depreciation	577	78,132	**78,709**
Other costs	302,560	70,133	**372,693**
Support costs	1,100	2,500	**3,600**
	459,256	333,511	**792,767**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Salaries	140,697	178,663	319,360
Depreciation	577	78,261	78,838
Other costs	217,933	103,843	321,776
Support costs	1,100	2,500	3,600
	360,307	363,267	723,574

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2025 £**	Total fund 2024 £
Salaries	337,765	–	**337,765**	319,360
Depreciation	78,709	–	**78,709**	78,838
Other costs	372,693	–	**372,693**	321,776
Governance costs	–	3,600	**3,600**	3,600
	789,167	3,600	**792,767**	723,574

10. Net (losses)/gains on investments

	Unrestricted Funds £	**Total Funds 2025 £**	Unrestricted Funds £	Total Funds 2024 £
Gains/(losses) on other investment assets	(105)	**(105)**	5,948	5,948

11. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	**78,709**	78,838

12. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	**3,600**	3,600

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	**243,603**	225,601
Social security costs	**60,768**	64,079
Employer contributions to pension plans	**33,394**	29,680
	337,765	319,360

The average head count of employees during the year was 13 (2024: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff	**13**	12

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £140,409 (2024:£144,083).

14. Trustee remuneration and expenses

During the year -

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees;
- no trustee expenses have been incurred.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Buildings £	**Total £**
Cost						
At 1 Apr 2024	3,886,947	44,266	20,520	28,171	92,550	**4,072,454**
Additions	–	55,895	–	–	–	**55,895**
At 31 Mar 2025	3,886,947	100,161	20,520	28,171	92,550	**4,128,349**
Depreciation						
At 1 Apr 2024	1,123,437	42,707	20,520	28,171	75,066	**1,289,901**
Charge for the year	77,740	392	–	–	577	**78,709**
At 31 Mar 2025	1,201,177	43,099	20,520	28,171	75,643	**1,368,610**
Carrying amount						
At 31 Mar 2025	2,685,770	57,062	–	–	16,907	**2,759,739**
At 31 Mar 2024	2,763,510	1,559	–	–	17,484	2,782,553

16. Investments

	Listed investments £	Other investments £	**Total £**
Cost or valuation			
At 1 April 2024	88,825	1,400	**90,225**
Additions	–	–	**–**
Fair value movements	(105)	–	**(105)**
At 31 March 2025	88,720	1,400	**90,120**
Impairment			
At 1 April 2024 and 31 March 2025		–	**–**
Carrying amount			
At 31 March 2025	88,720	1,400	**90,120**
At 31 March 2024	88,825	1,400	90,225

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are valued at their market value at the balance sheet date.

16. Investments *(continued)*

Listed Investments
Listed investments includes shares costing £10,063 held in respect of the Tyack Memorial and International Friendship Funds.

Ground Rents
Ground rents have been valued on the basis of six years purchase of the profit rental.

17. Debtors

	2025	2024
	£	£
Other debtors	**352**	427

18. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025	2024
	£	£
Cash at bank and in hand	**1,300,873**	1,327,233
Bank overdrafts	**–**	(134,071)
	1,300,873	1,193,162

19. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	**–**	134,071
Accruals and deferred income	**224,083**	191,850
	224,083	325,921

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £33,394 (2024: £29,680).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Gains and losses £	**At 31 March 2025 £**
Development Fund	187,285	104,326	(100,000)	–	**191,611**
Glenn Bequest	18,039	–	–	–	**18,039**
Jamboree Fund	6,536	–	–	–	**6,536**
Tyack Memorial	5,000	–	–	–	**5,000**
Capital expenditure	3,376	–	–	–	**3,376**
Property maintenance	17,068	–	–	–	**17,068**
General funds	649,018	482,328	(359,256)	(105)	**771,985**
	886,322	586,654	(459,256)	(105)	**1,013,615**

	At 1 April 2023 £	Income £	Expenditure £	Gains and losses £	At 31 March 2024 £
Development Fund	183,376	3,909	–	–	187,285
Glenn Bequest	18,039	–	–	–	18,039
Jamboree Fund	6,757	–	(221)	–	6,536
Tyack Memorial	5,000	–	–	–	5,000
Capital expenditure	3,376	–	–	–	3,376
Property maintenance	17,068	–	–	–	17,068
General funds	508,741	494,415	(360,086)	5,948	649,018
	742,357	498,324	(360,307)	5,948	886,322

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	**At 31 March 2025 £**
Crawfordsburn Development Fund	2,894,147	1,000	(78,132)	**2,817,015**
International Friendship Fund	4,812	–	–	**4,812**
Cubs	1,230	332	(336)	**1,226**
Scouts	1,037	2,178	(1,874)	**1,341**
Explorer Scouts	4,714	1,210	(2,205)	**3,719**
Beaver Scouts	5,002	4,415	(2,644)	**6,773**
Arrowhead	4,220	2,823	(2,674)	**4,369**
Funded projects	15,218	–	–	**15,218**
NI Jam	23,745	–	(15)	**23,730**
Scoutlink	3,077	–	–	**3,077**
Education Authority Infrastructure	–	150,000	(150,000)	**–**
World Scout Jamboree	852	–	(16)	**836**
Squirrels	6,940	2,946	(4,684)	**5,202**
Nepal	4,621	–	(3,000)	**1,621**
Belfast Islamic Centre	600	300	(650)	**250**
Ulster Scots Society	–	–	–	**–**
National Lottery	–	–	–	**–**
Roverway	1,739	2,815	(4,554)	**–**

21. Analysis of charitable funds *(continued)*

Explorer Belt	3,398	6,538	(9,192)	**744**
Inclusive Growth	11,293	50,377	(41,273)	**20,397**
Celebrating Belfast	1,550	4,320	(5,870)	**–**
Education Authority Volunteering	–	20,000	(20,000)	**–**
Overture	–	–	–	**–**
NIEX	–	1,440	(29)	**1,411**
SOWA	–	723	(191)	**532**
Habitat for Humanity	–	4,285	(3,172)	**1,113**
Education Authority MIS	–	1,000	(1,000)	**–**
Education Authority Celebration	–	2,000	(2,000)	**–**
	2,988,195	258,702	(333,511)	**2,913,386**

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Crawfordsburn Development Fund	2,972,807	1,000	(79,660)	2,894,147
International Friendship Fund	4,812	–	–	4,812
Cubs	1,214	225	(209)	1,230
Scouts	273	2,586	(1,822)	1,037
Explorer Scouts	796	6,055	(2,137)	4,714
Beaver Scouts	4,784	4,956	(4,738)	5,002
Arrowhead	3,721	2,843	(2,344)	4,220
Funded projects	15,218	–	–	15,218
NI Jam	23,761	–	(16)	23,745
Scoutlink	3,077	–	–	3,077
Education Authority Infrastructure	–	150,000	(150,000)	–
World Scout Jamboree	9,031	26,115	(34,294)	852
Squirrels	10,386	54	(3,500)	6,940
Nepal	5,109	532	(1,020)	4,621
Belfast Islamic Centre	–	660	(60)	600
Ulster Scots Society	10,000	418	(10,418)	–
National Lottery	9,391	–	(9,391)	–
Roverway	–	14,579	(12,840)	1,739
Explorer Belt	–	6,950	(3,552)	3,398
Inclusive Growth	–	24,984	(13,691)	11,293
Celebrating Belfast	–	1,550	–	1,550
Education Authority Volunteering	–	29,868	(29,868)	–
Overture	–	3,707	(3,707)	–
NIEX	–	–	–	–
SOWA	–	–	–	–
Habitat for Humanity	–	–	–	–
Education Authority MIS	–	–	–	–
Education Authority Celebration	–	–	–	–
	3,074,380	277,082	(363,267)	2,988,195

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2025 £**
Tangible fixed assets	16,907	2,742,832	**2,759,739**
Investments	85,308	4,812	**90,120**
Current assets	911,400	165,742	**1,077,142**
Net assets	1,013,615	2,913,386	**3,927,001**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Tangible fixed assets	17,484	2,765,069	2,782,553
Investments	82,567	7,658	90,225
Current assets	786,271	215,468	1,001,739
Net assets	886,322	2,988,195	3,874,517

23. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2025 £	2024 £
Financial assets measured at fair value through income and expenditure		
Listed investments	**90,120**	90,225

24. Analysis of changes in net debt

	At 1 Apr 2024 £	Cash flows £	**At 31 Mar 2025 £**
Cash at bank and in hand	1,327,233	(26,360)	**1,300,873**
Bank overdrafts	(134,071)	134,071	**–**
	1,193,162	107,711	**1,300,873**

25. Ethical standards

In common with many other businesses of our size and nature our auditors assist the charity to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

The Scout Association, Northern Ireland Scout Council

Northern Ireland - Charity number 103542

Accounts

Scouts Northern Ireland

Northern Ireland Scout Council

Statement of Financial Activities

Year ended 31 March 2024

	Note	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income and endowments					
Donations and legacies	**4**	3,910	209,113	**213,023**	184,972
Charitable activities	**6**	482,219	67,969	**550,188**	585,012
Investment income	**7**	12,195	–	**12,195**	3,214
Total income		498,324	277,082	**775,406**	773,198
Expenditure					
Expenditure on charitable activities	**8,9**	360,307	363,267	**723,574**	745,884
Total expenditure		360,307	363,267	**723,574**	745,884
Net gains/(losses) on investments	**10**	5,948	–	**5,948**	(3,466)
Net income and net movement in funds		143,965	(86,185)	**57,780**	23,848
Reconciliation of funds					
Total funds brought forward		742,357	3,074,380	**3,816,737**	3,792,889
Total funds carried forward		886,322	2,988,195	**3,874,517**	3,816,737

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

The notes on pages 29 to 41 form part of these financial statements

Scouts Northern Ireland

Northern Ireland Scout Council

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	**15**	**2,782,553**	2,861,391
Investments	**16**	**90,225**	84,277
		2,872,778	2,945,668
Current assets			
Debtors	**17**	**427**	514
Cash at bank and in hand		**1,327,233**	1,171,748
		1,327,660	1,172,262
Creditors: amounts falling due within one year	**19**	**325,921**	301,193
Net current assets		**1,001,739**	871,069
Total assets less current liabilities		**3,874,517**	3,816,737
Net assets		**3,874,517**	3,816,737
Funds of the charity			
Restricted funds		**2,988,195**	3,074,380
Unrestricted funds		**886,322**	742,357
Total charity funds	**21**	**3,874,517**	3,816,737

These financial statements were approved by the board of trustees and authorised for issue on 12 September 2024, and are signed on behalf of the board by:

Dr Henry Brown
Chair

Gary Proctor
Treasurer

The notes on pages 29 to 41 form part of these financial statements

Northern Ireland Scout Council

Statement of Cash Flows

Year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net income		**57,780**	23,848
Adjustments for:			
Depreciation of tangible fixed assets		**78,838**	79,012
Net gains/(losses) on investments		**(5,948)**	3,466
Dividends, interest and rents from investments		**(12,195)**	(3,214)
Accrued expenses		**9,817**	20,115
Changes in:			
Trade and other debtors		**87**	34,713
Cash generated from operations		**128,379**	157,940
Net cash from operating activities		**128,379**	157,940
Cash flows from investing activities			
Dividends, interest and rents from investments		**12,195**	3,214
Net cash from investing activities		**12,195**	3,214
Net increase in cash and cash equivalents		**140,574**	161,154
Cash and cash equivalents at beginning of year		**1,052,588**	891,434
Cash and cash equivalents at end of year	**18**	**1,193,162**	1,052,588

The notes on pages 29 to 41 form part of these financial statements

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 109 Old Milltown Road, Belfast, BT8 7SP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

The charity is responsible for various types of funds that require separate disclosure as follows:

(i) Restricted funds
Funds earmarked by the donor for a specific purpose

(ii) Designated funds
Funds set aside for a specific purpose

(iii) Unrestricted funds
Funds that are expendable at the discretion of the committee in the furtherance of the objects of the charity

3. **Accounting policies (continued)**

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

3. Accounting policies (continued)

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures & fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Computer & video equipment	-	25% reducing balance
Buildings	-	2% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. **Accounting policies (continued)**

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Donations			
Donations	3,910	3,843	**7,753**
Grants			
Grants received	–	205,270	**205,270**
Other donations and legacies			
Belfast County Scout Council	–	–	–
	3,910	209,113	**213,023**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	2,840	7,617	10,457
Grants			
Grants received	–	169,515	169,515
Other donations and legacies			
Belfast County Scout Council	5,000	–	5,000
	7,840	177,132	184,972

5. Grants received

	2024 £	2023 £
Restricted		
Education Authority Infrastructure	**150,000**	150,000
Education Authority Volunteering	**29,868**	–
Ulster Scots Agency	**418**	10,000
National Lottery	**–**	9,515
TSA Growth	**24,984**	–
	205,270	169,515

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Membership fees	166,171	–	**166,171**
Programme	18,561	41,854	**60,415**
Crawfordsburn	295,291	–	**295,291**
Mini-bus	2,196	–	**2,196**
World Scout Jamboree	–	26,115	**26,115**
	482,219	67,969	**550,188**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Membership fees	153,112	–	153,112
Programme	24,489	15,318	39,807
Crawfordsburn	284,296	–	284,296
Mini-bus	1,006	–	1,006
World Scout Jamboree	–	106,791	106,791
	462,903	122,109	585,012

7. Investment income

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Income from listed investments	12,195	**12,195**	3,214	3,214

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Salaries	140,697	178,663	**319,360**
Depreciation	577	78,261	**78,838**
Other costs	217,933	103,843	**321,776**
Support costs	1,100	2,500	**3,600**
	360,307	363,267	**723,574**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Salaries	153,049	133,529	286,578
Depreciation	577	78,435	79,012
Other costs	234,095	142,599	376,694
Support costs	360	3,240	3,600
	388,081	357,803	745,884

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2024 £**	Total fund 2023 £
Salaries	319,360	–	**319,360**	286,578
Depreciation	78,838	–	**78,838**	79,012
Other costs	321,776	–	**321,776**	376,694
Governance costs	–	3,600	**3,600**	3,600
	719,974	3,600	**723,574**	745,884

10. Net gains/(losses) on investments

	Unrestricted Funds £	**Total Funds 2024 £**	Unrestricted Funds £	Total Funds 2023 £
Gains/(losses) on other investment assets	5,948	**5,948**	(3,466)	(3,466)

11. Net income

Net income is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	**78,838**	79,012

12. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	**3,600**	3,600

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	**225,601**	207,060
Social security costs	**64,079**	52,450
Employer contributions to pension plans	**29,680**	27,068
	319,360	286,578

The average head count of employees during the year was 12 (2023: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	**12**	13

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £144,083 (2023:£134,150).

14. Trustee remuneration and expenses

During the year -

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees;
- no trustee expenses have been incurred.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Buildings £	**Total £**
Cost						
At 1 Apr 2023 and 31 Mar 2024	3,886,947	44,266	20,520	28,171	92,550	**4,072,454**
Depreciation						
At 1 Apr 2023	1,045,697	42,186	20,520	28,171	74,489	**1,211,063**
Charge for the year	77,740	521	–	–	577	**78,838**
At 31 Mar 2024	1,123,437	42,707	20,520	28,171	75,066	**1,289,901**
Carrying amount						
At 31 Mar 2024	2,763,510	1,559	–	–	17,484	**2,782,553**
At 31 Mar 2023	2,841,250	2,080	–	–	18,061	2,861,391

16. Investments

	Listed investments £	Other investments £	**Total £**
Cost or valuation			
At 1 April 2023	82,877	1,400	**84,277**
Additions	–	–	**–**
Fair value movements	5,948	–	**5,948**
At 31 March 2024	88,825	1,400	**90,225**
Impairment			
At 1 April 2023 and 31 March 2024		–	**–**
Carrying amount			
At 31 March 2024	88,825	1,400	**90,225**
At 31 March 2023	82,877	1,400	84,277

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are valued at their market value at the balance sheet date.

16. Investments (continued)

Listed Investments
Listed investments includes shares costing £10,063 held in respect of the Tyack Memorial and International Friendship Funds.

Ground Rents
Ground rents have been valued on the basis of six years purchase of the profit rental.

17. Debtors

	2024	2023
	£	£
Other debtors	**427**	514

18. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2024	2023
	£	£
Cash at bank and in hand	**1,327,233**	1,171,748
Bank overdrafts	**(134,071)**	(119,160)
	1,193,162	1,052,588

19. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	**134,071**	119,160
Accruals and deferred income	**191,850**	182,033
	325,921	301,193

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £29,680 (2023: £27,068).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Gains and losses	**At 31 March 2024**
	£	£	£	£	**£**
Development Fund	183,376	3,909	–	–	**187,285**
Glenn Bequest	18,039	–	–	–	**18,039**
Jamboree Fund	6,757	–	(221)	–	**6,536**
Tyack Memorial	5,000	–	–	–	**5,000**
Capital expenditure	3,376	–	–	–	**3,376**
Property maintenance	17,068	–	–	–	**17,068**
General funds	508,741	494,415	(360,086)	5,948	**649,018**
	742,357	498,324	(360,307)	5,948	**886,322**

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
Development Fund	180,535	2,841	–	–	183,376
Glenn Bequest	18,039	–	–	–	18,039
Jamboree Fund	6,757	–	–	–	6,757
Tyack Memorial	5,000	–	–	–	5,000
Capital expenditure	3,376	–	–	–	3,376
Property maintenance	17,068	–	–	–	17,068
General funds	429,172	471,116	(388,081)	(3,466)	508,741
	659,947	473,957	(388,081)	(3,466)	742,357

Restricted funds

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
	£	£	£	**£**
Crawfordsburn Development Fund	2,972,807	1,000	(79,660)	**2,894,147**
International Friendship Fund	4,812	–	–	**4,812**
Cubs	1,214	225	(209)	**1,230**
Scouts	273	2,586	(1,822)	**1,037**
Explorer Scouts	796	6,055	(2,137)	**4,714**
Beaver Scouts	4,784	4,956	(4,738)	**5,002**
Arrowhead	3,721	2,843	(2,344)	**4,220**
Funded projects	15,218	–	–	**15,218**
NI Jam	23,761	–	(16)	**23,745**
Scoutlink	3,077	–	–	**3,077**
Education Authority Infrastructure	–	150,000	(150,000)	**–**
World Scout Jamboree	9,031	26,115	(34,294)	**852**
Squirrels	10,386	54	(3,500)	**6,940**
Nepal	5,109	532	(1,020)	**4,621**

21. Analysis of charitable funds
Restricted funds (continued)

	At 1 April 2023	Income	Expenditure	**At 31 March 2024**
Belfast Islamic Centre	–	660	(60)	**600**
Big Sleep Out	–	–	–	**–**
Ulster Scots Society	10,000	418	(10,418)	**–**
National Lottery	9,391	–	(9,391)	**–**
Roverway	–	14,579	(12,840)	**1,739**
Explorer Belt	–	6,950	(3,552)	**3,398**
Inclusive Growth	–	24,984	(13,691)	**11,293**
Celebrating Belfast	–	1,550	–	**1,550**
Education Authority Volunteering	–	29,868	(29,868)	**–**
Overture	–	3,707	(3,707)	**–**
	3,074,380	277,082	(363,267)	**2,988,195**

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Crawfordsburn Development Fund	3,045,943	5,299	(78,435)	2,972,807
International Friendship Fund	4,812	–	–	4,812
Cubs	1,214	–	–	1,214
Scouts	365	2,025	(2,117)	273
Explorer Scouts	–	3,244	(2,448)	796
Beaver Scouts	4,279	3,547	(3,042)	4,784
Arrowhead	3,244	2,317	(1,840)	3,721
Funded projects	15,218	–	–	15,218
NI Jam	23,804	–	(43)	23,761
Scoutlink	3,077	–	–	3,077
Education Authority Infrastructure	–	150,000	(150,000)	–
World Scout Jamboree	4,111	106,790	(101,870)	9,031
Squirrels	10,266	1,164	(1,044)	10,386
Nepal	16,609	–	(11,500)	5,109
Belfast Islamic Centre	–	2,375	(2,375)	–
Big Sleep Out	–	2,965	(2,965)	–
Ulster Scots Society	–	10,000	–	10,000
National Lottery	–	9,515	(124)	9,391
Roverway	–	–	–	–
Explorer Belt	–	–	–	–
Inclusive Growth	–	–	–	–
Celebrating Belfast	–	–	–	–
Education Authority Volunteering	–	–	–	–
Overture	–	–	–	–
	3,132,942	299,241	(357,803)	3,074,380

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2024 £**
Tangible fixed assets	17,484	2,765,069	**2,782,553**
Investments	82,567	7,658	**90,225**
Current assets	786,271	215,468	**1,001,739**
Net assets	886,322	2,988,195	**3,874,517**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	18,061	2,843,330	2,861,391
Investments	77,464	6,813	84,277
Current assets	646,832	224,237	871,069
Net assets	742,357	3,074,380	3,816,737

23. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2024 £	2023 £
Financial assets measured at fair value through income and expenditure		
Listed investments	**90,225**	84,277

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	**At 31 Mar 2024 £**
Cash at bank and in hand	1,171,748	155,485	**1,327,233**
Bank overdrafts	(119,160)	(14,911)	**(134,071)**
	1,052,588	140,574	**1,193,162**

25. Ethical standards

In common with many other businesses of our size and nature our auditors assist the charity to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

The Scout Association, Northern Ireland Scout Council

Northern Ireland - Charity number 103542

Annual report

The Scout Association
Northern Ireland Scout Council

Annual Report

Scouts NI

for the year ended 31 March 2024

Scouts
Northern Ireland

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Letter from the President

Scouts NI has had another very busy year and I am encouraged to see that it continues to be a youth movement, adapting, improving on, and introducing something new to meet the needs of our young people, today and tomorrow.

At Northern Ireland level you will find that things are moving on, with the streamlining of the essential support structures for Scout Groups and their Sections, to help make them more effective. I am confident that, as Scouting makes these changes, everyone will do their best to give them their backing.

Looking back on my time as a Leader I am so appreciative of all those who gave of their time and talents to help me on my journey along the Scouting trail. I would like to take this opportunity to pay tribute to the dedication and commitment of all those involved in Scouts NI who ensure that the young people of today are still getting a happy and enjoyable Scouting experience. It was therefore a great pleasure, to hear of all those adults who received their well-earned Scouting awards this year.

My thanks to all those who have stepped down from various roles during the year, especially those who have led and served on the Scout County Councils and Teams. Of course, as Scouts NI moves on, I wish every success to those who have taken up new posts and responsibilities in the new support structures.

All this progress does not just happen without careful planning, commitment, dedication and much hard work and I would pay tribute to Stephen Donaldson, Chief Volunteer of Northern Ireland, and all his Teams, along with the Chair of the Trustee Board, the Sub-Committees and Sub-Groups, all supported so professionally by our Chief Executive and the NI staff team.

continue to be encouraged by the support Scouts NI receives from the Northern Ireland community in so many ways. The financial support through donations, legacies and grants enables Scouts NI to provide new facilities, programmes, training, and activities, so I would like to thank everyone who has supported Scouts NI in any way.

Scouting has always prided itself on being a family so, on behalf of the Northern Ireland Scout Council, I would offer my sympathy to all the relatives and friends of members of our Scouting family who have passed away during the year.

Stephen Donaldson will be standing down in September 2024 after eight years as our Chief Commissioner and now Chief Volunteer of Northern Ireland.

I would thank him for his leadership, friendship, and determination to see Scouting move forward and also for how he met the challenge of the COVID-19 pandemic in such a positive way. He will now be able to spend more time with his family and of course his farm, but Scouts NI will remember him as being 'outstanding in his field', ... the Scouting field!

In closing, I look forward to the year ahead, to see Scouting in action and say a big THANK YOU to all who give of their best for the good of Scouting as we move forward together.

Philip Scott
President

Northern Ireland Scout Council

The Scout Association
(Incorporated by Royal Charter)

Founder: The Lord Baden-Powell of Gilwell, OM, GCMG, GCVO, KCB, LLD

Patron: His Majesty King Charles III

Chief Scout: Bear Grylls

President: Phillip Scott BEM

Vice Presidents: Ian Coates
David Fawcett DL
Kenneth Gillespie BEM
Colin Lammey DL
Wilfred Mulryne OBE
George Purdy CBE

Chief Volunteer of Northern Ireland: Stephen Donaldson

Chair: Henry Brown

Hon Treasurer: Gary Proctor

Secretary: Jonathan Gracey

Chair of Finance and General Purposes Sub-Committee: Rosemary Forde

Chair of Strategy & Delivery Sub-Committee: Stephen Bell

Bankers: Ulster Bank Ltd
11-16 Donegall Square East
Belfast
BT1 5UB

Northern Ireland Registration Number with the Scout Association: 30000

Charity Commission Registration No. NIC103542

Contact: Jonathan Gracey
Chief Executive
The Scout Association
The Northern Ireland Scout Council
109 Old Milltown Road
Belfast, BT8 7SP

Northern Ireland Scout Council Membership

Northern Ireland Commissioners

Tracey Ogg, Squirrels
Rachel Gilliland, Beavers
Kiara Kennedy, Cubs
Trevor Hendren, Scouts
Michael Morrison, Explorers
Emma Webster, Network
Vic Wootton, Crawfordsburn
Andrew Stacey, Activities & Activity Permits
Ciaran McGrath, Adult Support
Danielle Markwell, Deputy Adult Support
Caroline Brown, International
Kayleigh Finlay, Youth (18-24)

Chairs

Henry Brown, Trustee Board
Rosemary Forde, Finance & General Purposes
Stephen Bell, Strategy & Delivery
William Humphrey MBE, Crawfordsburn
Barbara Edgar, People
David Scott, Programme
Peter Wilson, Perception

County Commissioners

Len Hall, Antrim
Rodney Watson BEM, Armagh & Down
Scott Robinson, Belfast
Rosemary Forde, Fermanagh
Stephanie Meikle, Londonderry
Nigel Collins, Tyrone

Regional Lead Volunteers

Stephen Bell, North
Scott Robinson, South
Julie Wilson, East
Stephen Mallet, West

Nominees of Chief Volunteer

Chris Thompson
Roger Thompson

County Representation

County Antrim

Leslie Carswell
Aaron Coates
Mark McKeag
Andrew Kennedy (18-24)
Finn Hewitt (18-24)
Andrew Robb (18-24)

County Armagh

Richard Gilpin
Simon Kelly
Timothy Neill
Joanne Stewart
Tom McCann (18-24)
Patrick Hammond (18-24)

Belfast County

Maureen Campbell
Wilson Lambe
Sasha Barrett-Ferris (18-24)
Scott Robinson (18-24)

County Down

Evan Fleming
Adrian Hale
Stephanie Potter
Leanne McGrath
Oliver Ferguson (18-24)
Megan Hunter (18-24)

County Tyrone

Freddie Graham
Don Morrow
Ruth Carroll
Raymond Gillespie

County Londonderry

Trevor Blair
Jean Major
Carol Mooney
David Peden
James Greer (18-24)
Joshua Dripps (18-24)

County Fermanagh

Alan Armstrong
Richard McBride
Jackson Armstrong (18-24)

District Representation

Slemish District

Steven Millar, DC
Angela Sims
Declan Larkin (18-24)

Lisburn District

Colin Hewitt, DC
Paul Clydesdale
Cameron Ringland

South East Antrim District

Stephen Bell, DC
Taylor Black (18-24)
Eidann Coles (18-24)

Armagh District

Joy Minish, DC
Caroline Dawson
Jack Somerville (18-24)

East Belfast District

Jeanette Allen, DC
Victoria Gammon
Gareth McAuley

North Belfast District

Agnes Colgan, DC
Valerie Gibson

Lagan District

Norman McKee, DC
Ian Stewart

North West Belfast District

Scott Hamilton, DC
William Humphrey MBE
Danni Chambers (18-24)

North Down District

Pamela Dunseath, DC
Chris MacArtney
Mark Hennessy (18-24)

South Down District

John Bradshaw
Thomas Dean (18-24)

Strangford District

Danielle Markwell, DC
Maureen Smyth
Adam McCracken (18-24)

Fermanagh District

Kenny Reilly
Estrella Sanchez Barahona (18-24)

Londonderry District

Adam Meikle
Paul Meikle
Grace Owens (18-24)

Tyrone District

Neal Linnegan

NISC Board & Committees, Membership Meetings and Attendance

Trustee Board

Meetings held on:
15th June 2023
11th Sept 2023
30th November 2023
6th March 2024
Chair: Henry Brown, 4/4
Stephen Donaldson, 3/4
Gary Proctor, 3/4
Stephen Bell, 4/4
Rosemary Forde, 3/4
Chris Thompson, 3/4
Colin Lammey DL, 3/4
Danni Chambers, 2/2 (new Sept 23)
Joshua Dripps, 2/2 (new Sept 23)
Stephen Mallett, 2/2 (new Sept 23
Grace Owens, 1/2 (new Sept 23)
Sasha Barrett-Ferris, 2/4
Becca Buchanan, 1/4
Jean Major, 4/4
Norman McKee, 4/4
Barbara Edgar, 3/4
Danielle Markwell, 3/4
Ciaran McGrath, 2/4
Scott Robinson, 4/4
Kayleigh Finlay, 3/4

Executive

Meetings held on:
19th April 2023
11th May 2023
6th November 2023
5th March 2024

Chair: Henry Brown, 3/4
Rosemary Forde, 4/4
Stephen Bell, 4/4
Stephen Donaldson, 3/4
Gary Proctor, 3/4
Chris Thompson, 4/4
Colin Lammey DL, 3/4
Kayleigh Finlay, 3/4

Finance and General Purposes Sub-Committee

Meetings held on:
18th May 2023
11th Sept 2023
16th November 2023
7th February 2024

Chair: Rosemary Forde, 3/4
Gary Proctor, 4/4
Roger Thompson, 4/4
Colin Lammey DL, 3/4
Chris Thompson, 2/4
Joshua Dripps, 2/2 (new Sept 23)
Jean Major, 4/4
William Humphrey MBE, 0/4

Strategy and Delivery Sub-Committee

Meetings held on:
24th May 2023
28th November 2023
22nd February 2024

Chair: Stephen Bell, 3/3
David Scott 2/3
Barbara Edgar 2/3
Peter Wilson 2/3
Nigel Collins, 1/3
Kayleigh Finlay, 3/3
Stephen Mallett, 2/2 (new Sept 23)

Chief Volunteer

As I look back on another busy and successful year for Scouts NI, I want to start by thanking everyone who has made this possible. As I have said many times, Scouting is a team game where everyone has a part to play if Scouting is to provide the level of support required to enable so many young people realise their potential, and have fun doing so.

We were able to grow the movement in Northern Ireland by a very small amount this year (as recorded in the 2024 census), giving us food for thought as to how Scouts NI might reach out to more young people across Northern Ireland to enable them to join the adventure. The first step is to grow the Leader base and to develop Scouting in new areas, while still supporting those Groups who have struggled to recover from the COVID-19 pandemic. To this end, and with the support of finance from London, Scouts NI was able to employ a Development Officer and Paul Meikle, who will be known to many of you, was appointed to this role. Paul has been busy during the year and has at the last count opened nine new Sections with more at an early stage, recruiting 26 Leaders and over 150 young people.

This work is fully supported by Vicky Flanagan, Strategy and Engagement Manager and Pamela Emerson, Growth and Engagement Officer and I am extremely grateful to everyone in this staff team for their dedication to Scouts NI. While mentioning staff roles it was disappointing to lose Emma Stevenson during the year and we wish her well in her new career, but it has been great to be able to welcome Phoebe McDowell as the Communications Officer for Scouts NI, a role which she has filled very successfully. Just after the end of the reporting year we said goodbye to Stephen Leckey, Admin Assistant, from the Office. Stephen was known to everyone by being the voice on the end of the phone when you called the Scout Office, but more than that he gave many years of dedicated service to Scouts and he will be greatly missed, thank you Stephen.

During the year Scouts NI continued to work on completing our restructuring of support for our Leaders alongside transformation of the whole leadership structure across the UK, with changes to roles, a Team based structure and a new digital system. This has not always been easy and setbacks nationally have delayed the progress that was hoped for, however in the new year Scouts NI was able to appoint our first ever Regional Lead Volunteers - you will have noted the change in title as part of the UK transformation as the term Commissioner is no longer in use.

Congratulations to Stephen Bell (North), Scott Robinson (South) and Julie Wilson (East). Scouts NI hopes to appoint someone for West soon, but thanks are due to Stephen Mallet for covering the West Region temporarily. We are now in a position to go live with the regional structure after the AGM in September. Thanks are due to all of our County Commissioners who have done so much to facilitate change and will continue to tidy up the affairs of Counties after September.

The fallout from the inquest into the death of Ben Leonard at Great Orme has caused everyone in Scouting to consider how Members can continue to run camps and adventurous activities safely. While this is not the place to consider this, I must record thanks to everyone in Scouts NI who has stepped up to review our processes and take part in the Rapid Assurance Project. This has been extremely time consuming but entirely necessary in order to allow Scouting to continue safely and help to avoid any further tragedies. Compliance with mandatory training is an ongoing challenge but thanks to the hard work of many, especially Stephen Mallett who represents Scouts NI on the National Compliance Team, Scouts NI is in a good position. There is no room for complacency as non-compliance is not acceptable.

In the summer of 2023, the “Wee Buns” NI Contingent headed off to South Korea for the World Scout Jamboree full of excitement for the events ahead.

Little did we all know that the reality would not to be as expected and that due to weather and site conditions the Jamboree would be over almost before it had begun. This was an extremely disappointing and emotionally distressing time for the Contingent, both Leaders and young people, and I must pay tribute to Richard Morrow and his Team for the manner in which they coped with the setbacks. The months of training beforehand and the Team spirit built up resulted in the Unit being much better prepared than some and able to cope with the disappointment, and in the end deliver an event which provided the young people involved with the best possible outcome and memories to last a lifetime. Thanks also to those who attended as a Jamboree Leader or as a member of the International Service Team for their hard work and support.

The NI Leadership Team continued to develop and Tracey Ogg was welcomed to lead the Squirrel Team, Georgie Houston to lead the Cub Team and Vic Wootton to lead the Wardens' Team at Crawfordsburn. After a short break Becca Buchanan returned as the Community Impact Lead.

In November our first NI Leaders' conference for many years was held and the day turned out to be a huge success.Gratitude is recorded to Barbara Edgar and the members of the People Sub-Group for their work in preparing for the event.

We were once again able to hold a very successful Youth Awards presentation in Belfast City Hall and to welcome Ayesha Karim the UK Youth Lead to Scouts NI. Congratulations to all the Scouts and Explorers who gained awards and thank you to Ayesha for her very inspiring address. The following day Kayleigh Finlay and the Youth Team held a very well attended event which was joined by a youth rep from Scouting Ireland and by Ayesha. It was truly inspiring to see and hear the enthusiasm coming from this event, the future is in good hands.

My thanks are due to Dr Henry Brown and members of the Trustee Board for their unstinting support. There is much that goes on that they deal with quietly and efficiently, including dealing with financial matters, supporting with complaints, and managing long term plans for Crawfordsburn. Whilst recognising support, I must pay tribute to Pamela Hale and the staff in the Scout Office and Peter Harrison (Sid) and the staff at Crawfordsburn whose contribution to the successful management of Scouts NI cannot be overstated, thank you all. The Chief Executive, Jonathan Gracey, oversees all of the work that goes on and makes himself available at all times when help is needed to deal with issues that invariably arise outside of the day to day running of Scouting, indeed I seem to be chatting to him most days about one thing or another, thank you Jonathan for all that you do.

As I conclude this report I want to take the opportunity to congratulate Stephen Bell who will take over from me as Chief after the AGM. I have worked with Stephen over the past few years, most recently as Chair of the Strategy and Delivery Sub-Committee and I have found him to be someone of integrity and balance who will be an excellent Chief Volunteer, Stephen I wish you every success in the role.

There are too many people I would like to thank for their help and support over the past eight years to mention individually, however to all those who are, or have been members of Team NI, members of the Trustee Board, members of staff, County and District Lead Volunteers, or volunteers at Group level I extend my heartfelt gratitude. In this role I have had the privilege to work with the most special people from Northern Ireland and across the UK and I am truly indebted to you all for your friendship and advice.

Stephen Donaldson
Chief Volunteer

Programme

Aim: to provide a fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.

After a very productive first year, this second year of the Programme Sub-Group has been more challenging. Attendance at meetings was less consistent so the Chair developed alternative strategies to ensure that NI Leads brought their programme of activities to the Sub-Group for quality assurance and to receive support from other members. The Sub-Group continued to focus on providing better Scouting for more young people and preparing young people with Skills for Life.

The year began with the launch of the 'Step Forward' resource to support Sections to achieve the Community Impact Staged Activity badges, in partnership with the local charity Habitat for Humanity Ireland. Later in the year, the Ulster Scots Agency supported Scouts NI to develop a resource pack that can be used in different Sections to obtain several badges.

The Sub-Group discussed the draft NI Strategy and continued to examine the latest developments including the 14-24 Redesign, Top Awards, UK Transformation and NI Restructuring of Support Structures. The launch of new national initiatives such as 'Outdoor in 24' and 'Earth Tribe' will provide many new opportunities for adult and youth members.

The Chair, David Scott and Growth and Engagement Officer, Pamela Emerson, attended the 'Progfest' UK Programme conference in Manchester in October subsequently providing a programme session at the NI Leaders' conference held in November.

Unfortunately, some of the NI Leads had to step down from their roles during the year resulting in interim measures to ensure high quality programme events were still provided. The Squirrel Team offered Makaton training to Leaders in September. The Beaver Team, organised several well-supported events - Beaver Rally Day, a Leader 'Have A Go' Day, and an 'Out of this World' outing to Armagh Planetarium. An Interim Cub Core Team comprising the Chair, the Growth and Engagement Officer, the Strategy & Engagement Manager and former Leads, Jean Major and Paul Meikle, put together a programme for the year. There were strong attendances and a fun atmosphere at the Table Quiz final in Magherafelt, winners 4th Bangor, and at the Unihoc final in Antrim, winners 74th Belfast.

New Scout Lead, Trevor Hendren, formed a Core Team that put together a programme of activities including an Archery and Tomahawk Throwing competition in Lisburn and a Patrol Leader and Assistant Patrol Leader training weekend at Crawfordsburn Scout Centre. Well done to 74th Belfast (Archery competition winners) and 1st Hilden (Tomahawk Throwing competition winners). The Explorer Team ran a successful Survival Skills weekend, in partnership with the British Army, and Young Leader Training in Strangford District. For Network the Scouts of the World Award Discovery Weekend was postponed, however the £16,500 donated by the Malawi 2022 Team, whose trip had been cancelled due to the COVID-19 pandemic, led to the building of four homes for 19 people.

Activities Lead, Andrew Stacey, reported that the 2023 NIEX expeditions were completed successfully. He also launched a programme of Chief Scout's Diamond and King's Scout Award expeditions for 2024.

The thanks of the Sub-Group go to those who stepped down from their roles, those who took over and the hardworking staff members who support the work of providing high quality programme to the young people of Scouts NI.

People

Aim: more well trained, better supported and motivated adult volunteers and young people from diverse backgrounds.

This year has been one of significant growth and transformation for Scouts NI. The People Sub-Group, under the leadership of the Chair, Barbara Edgar, has focused on emphasizing Recruitment, Retention, and Reward, and has laid the groundwork for future success.

Scouts NI has made great strides in supporting Leaders and members through various initiatives and events. Under the guidance of the Sub-Group, Scouts NI hosted a successful NI Leaders' conference, delivered enhanced training programmes, and focused on adult recruitment and retention.

The Sub-Group continued to look at the People Strategy based on the 3 R's:

Recruit:	revising our welcoming process to ensure new members are supported in line with the transformation process.
Retain:	focus on improving training delivery and content, addressing the retention of individuals post-18, and emphasising Leader recognition.
Reward:	focus on improving training delivery and content, addressing the retention of individuals post-18, and emphasising Leader recognition.

Events and Initiatives

Leaders' conference: The highlight of the year, held in November at the Dunadry Hotel, providing a platform for Leaders to network, share ideas, and receive support. The positive feedback has encouraged Scouts NI to make this an annual event with varying topics and sessions.

Train the Trainer and Media training: Held in April to enhance our training programmes.

Adult recruitment events: Conducted throughout the Counties to strengthen our volunteer base.

Train the Trainer and Media training: Training needs and satisfaction surveys returned with over 80% satisfaction in most areas, exceeding the threshold set by the Education Authority. This feedback will shape Scouts NI's training calendar for 2024-25.

We extend our thanks to all our members and volunteers for their dedication and effort. To our amazing Leaders for their commitment and excellence in delivering quality programmes to our young people and to our Trustee Board members for their strategic guidance and leadership

Perception

Aim: Scouts is understood, more visible, trusted, respected, and widely seen as playing a key role in society today.

The Perception Sub-Group continued to be busy under the leadership of the Chair, Peter Wilson, with a lot of work being done to develop and strengthen the support that can be given to the Scouts NI team and the wider Scout membership throughout Northern Ireland. This Sub-Group has collaborated with both the Programme and People Sub-Groups to ensure a joined-up approach that delivers great results.

The Youth Team continued to grow and became more visible throughout Scouts NI. The Team has been working very closely with the UK and National Youth Teams to develop collaborative working. With this expansion and focus, young people have been very visible at Scouts NI events, training and the conference.

The Inclusion Team has been working to develop more events for Scouts NI including planning for the Overture conference that will take place in Crawfordsburn Scout Centre in June. Scouts NI attended Belfast Pride during the year with the Youth Team taking the lead.

Other initiatives within the Sub-Group's remit have included looking at disability needs within Scouts NI and the support provided for Leaders; the provision of additional resources for Leaders to help them work with young people with additional needs; a review of the issue of period poverty and the accessibility of products at Scouting activities.

The Perception Sub-Group also supported the work of the Arrowhead Club which is open to all current and retired Scout Leaders and meets between September and June on the first Monday of the month for a lunch. The Club also enjoys outings to the theatre and various places of interest in Northern Ireland.

Becca Buchanan has stepped into the Community Impact Lead role and is looking to develop more resources for all Sections. She is also examining our relationships with our excellent partner organisations to increase the benefit they can bring to Scouts NI. A really important part of her work is the interaction with the Programme Sub-Group to ensure activities and resources meet the requirements for badges and top awards. Scouts UK has also launched the 'Earth Tribe' award to promote Scouts helping to clean up our world and help the environment.

After helping to design and implement a communications policy, Scouts NI now employs a Communications Officer, Phoebe McDowell. Phoebe has taken over the social media postings for Scouts NI and Crawfordsburn Scout Centre, along with capturing and creating content to ensure Scouts NI remains on brand.

Nisha Patel and Adam Jollans from the UK Perception Team joined the Sub-Group and continue to support the Team members. Perception Leads from all over the UK are continuing to meet to discuss and support ongoing innovation.

Crawfordsburn Scout Centre

20 Bridge Road South, Helen's Bay, Bangor, BT19 1JT

Crawfordsburn Scout Centre was founded in 1948 and is the flagship Activity Centre for Scouting in Northern Ireland. The Centre has welcomed Scouts from all over the world during this time and it has also provided services and facilities for many organisations and individuals outside of Scouting. Whilst it started as a camp site, Crawfordsburn now provides a full range of outdoor activities, with indoor and outdoor accommodation.

Over the last 20 years there has been significant investment of time and finance in the site and facilities and as a result it is now an excellent asset. There is a strong customer base and a loyalty which has been built on the iconic status of Crawfordsburn for Scouting in Northern Ireland. However, it has become clear over recent years that the Centre is not delivering to its full potential, with a series of recurring issues and independent reports reinforcing this view.

Accordingly, the Trustee Board of Scouts NI believes that it is time to take a more proactive, strategic approach to Crawfordsburn to address these issues. The strategy aims to set a vision, a set of values, under five priority focus areas – Activities and Programme, Staff and Volunteers, Site and Facilities, Marketing and Customers, and Management and Administration. The Executive believes that this strategy will allow Scouts NI to make a significant change in the performance of Crawfordsburn and will make the Centre a facility of which Scouts NI can continue to be proud of.

Crawfordsburn has a small staff team which is supported by teams of volunteer wardens. These teams are especially important at the weekends as the site would not be able to run if they were not available to support the running of the site, welcome users and run activities. Thanks are recorded to both the staff and the wardens for their work during the year.

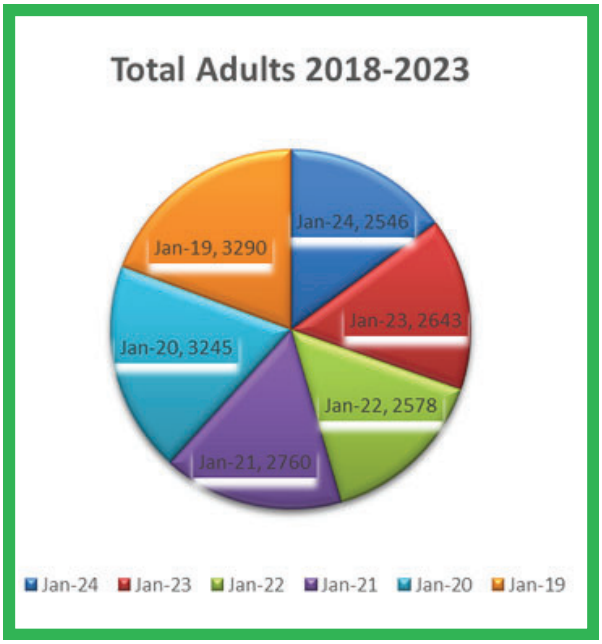
Membership

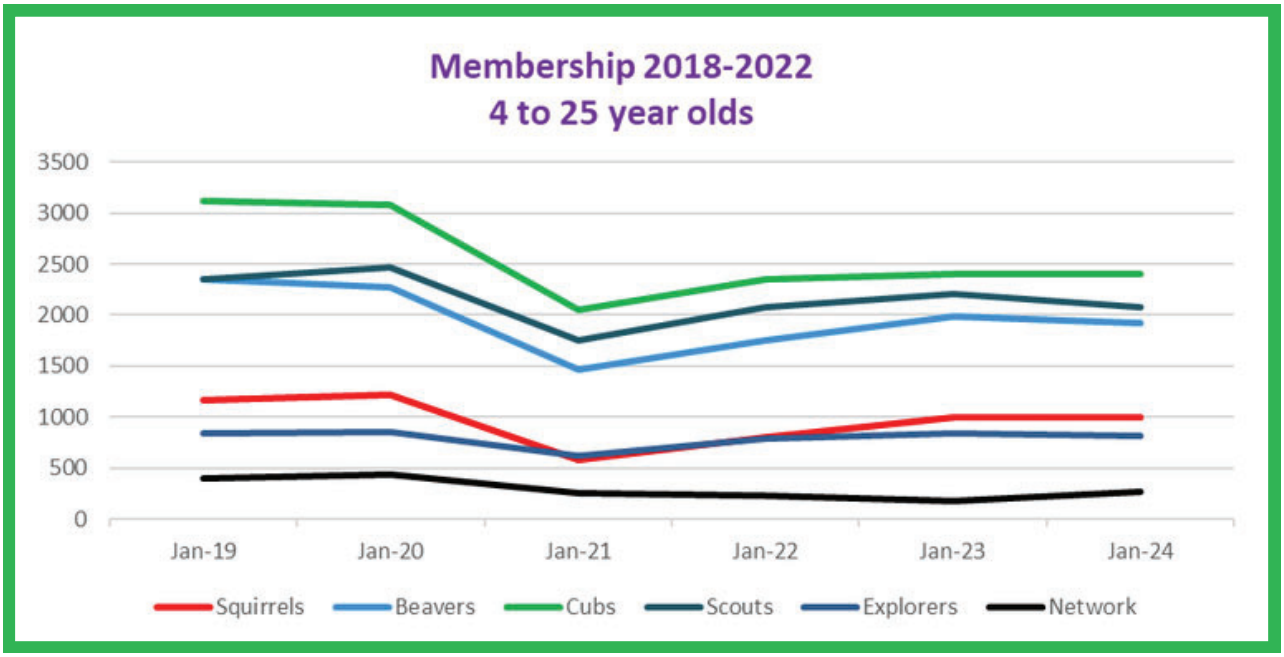
A summary as at 31 January 2024 is as follows:

Squirrels	**1004**
Beavers	**1917**
Cubs	**2407**
Scouts	**2073**
Explorers	**810**
Network	**273**
Total Youth Membership	**8484**
Leaders, Commissioners and other adults	**2546**
Total Membership	**11030**

Squirrel Dreys	**83**
Beaver Colonies	**132**
Cub Packs	**137**
Scout Troops	**127**
Explorer Units	**78**
Scout Network	**16**
Scout Active Support Units	**13**
Young Leader Units	**16**

Total number of Groups	**154**
Districts	**13**
Counties/Areas	**6**





Youth Awards

Presentation of Chief Scout's Gold Awards and King's Scout Awards held on Friday 5th January 2024 in Belfast City Hall. Awards presented by Chief Volunteer of Northern Ireland Stephen Donaldson and UK Youth Lead, Ayesha Karim

Chief Scout's Gold Award Certificates

County Antrim

Lisburn District

1st Derriaghy

Ethan Abbott
Robert Browne
Evie Burns
Alfie Devonshire
Aaron Moore

1st Hillsborough

Ben Gracey
Eli Graham
Grace Griffin
Finlay Hawkins
Charly Huston
Euan Kennedy
Noah McCaw
Daniel McLean
Charlie Tallon
Will Vance
Sophie Watson

Slemish District

3rd Ballymena

Kurtis McFall
Alex Steede

5th Ballymena

Alexander Courtney

7th Ballymena

Isabella Cooper
Luke Cooper
Emma Gribben
Amelia Mosoczy

County Down

North Down District

2nd Bangor

Oran Canning
Thomas Rice
Charlie Stewart

9th Bangor

Cara Allsop
Eoin Thornton

12th Bangor

Tom Burke
Dylan Flannigan
Cameron Grant
Peter Kelly
Gareth Lusty
Jonathan Lusty
Kitty McClements
Joshua McLarnon
Felix Niblock-Hamill
Sophia Wilson
Hollie Wright

Kraken Explorers

Blair Dunseath
Lauren Graham-Hollywood

Strangford District

1st Newtownards

Isla Finlay
Kyle Gibson
Harvey Lowry
Ben Ritchie

1st Saintfield

Rowan Campbell
Freya Carnew
Harry Neill

2nd Newtownards

Benjamin Bell
Daniel Bell
Jon Crothers
Jack Crowe
Lewis Ferguson
Fintan McDonald
Joshua Rogers
Emma Ross

3rd Newtownards

Jacob Beaney
Logan Brown
Oliver Carmichael
Thomas Finlay
Rory Kerr
Ethan Lappin
Iris McCalmont-Walker
Conor McClements
Harry Montgomery

County Londonderry

1st Castlerock

Benjamin Cameron
Christopher Cardwell
Scot Fleming
Amelie Holden
Celia Kerr
Aphaia Murphy

County Tyrone

1st Ballygawley

Zach Keys
Tommy Kyle
Joe Lockhart
Ethan Lynd
Reuben Lynd
Alex McCrea
Luke McLaren

1st Strabane

Noa Jay Conwell
Tom Egelund-Jenkins
Conrad Gallen
Zorawar Guram
Harvey McGillian

Scouts of the World Award Certificates

James Corscadan
Adam McCambridge

Gold Dragan Award Certificate

Jack Denvir

King's Scout Award Certificates

Belfast County

Ross McKee

County Fermanagh

Jackson Armstrong
Mark Crawford

County Tyrone

Molly Buchanan
Jack Latimer
Jason King
Amy McCollum
Sarah McKeag
Alexandra Monteith
Luke O'Donnell

County Down

Connor Black
Aaron Fry
Daniel Griffin
Jonathan Houston
Bryn Moore
Finn Neely
Sam Thompson

Adult Awards for Good Service

Chief Scout's Commendation for Good Service

County Antrim

Roy Donald

County Londonderry

Julie-Anne Peden

Belfast County

Janine Ellen Bowen
Thomas Carney
Stephen Alexander Haveron
Callum Sean McCloskey
Tracey Elaine McRoberts

Award for Merit

County Antrim

Martin David Adams
Stephen Harris Bell
Kathryn Anne Edwards
Fiona Louise Grange
Harriet Patricia Law
Ciara Frances Lunn
Jordan Gary John McCullough
Michael Morrison
Stephen William Stanley
Philip Thomas Trimble

Belfast County

James Kenneth Campbell
David Charles George Hanna
Donald Joseph David King
Justine Samantha Mahood
Stephen Thomas John Mallett
Jonathan Clifford Martin
Melissa Marie Morgan
Karen Hazel Patterson

County Down

Steven David Dickson
David Edward Dunseath
Peter Jeffery Hugh Law
Gillian Sarah McEvoy
Alexander Neill McRoberts
Alan David Poots

Bar to the Award for Merit

Belfast County

Kathleen Carney
Michael Forsythe

County Antrim

Victor Stanley Wootton

County Londonderry

Adam Edward Thomas Hayes
Stephanie Meikle

Silver Acorn

Belfast County

Ronan Gerard Clancy

County Antrim

David Ian Garland

County Fermanagh

William Alan Armstrong

Bar to the Silver Acorn

Belfast County

William Joseph Humphrey MBE
Carol Anne Majury
Henry Laurence Majury
Mary Morrison

County Antrim

Andrea Patricia McClean

County Down

William James McAlpine MBE

Silver Wolf

County Antrim

Charles Mark Dick

Belfast County

Alexander Wilson Lambe MBE

Fundamentals of Scouting

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

Integrity	- We act with integrity; we are honest, trustworthy and loyal.
Respect	- We have self-respect and respect for others.
Care	- We support others and take care of the world in which we live.
Belief	- We explore our faiths, beliefs and attitudes.
Co-operation	- We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- Enjoy what they are doing and have fun
- Take part in activities indoors and outdoors
- Learn by doing
- Share in spiritual reflection
- Take responsibility and make choices
- Undertake new and challenging activities
- Make and live by their Promise.

Key Policies

The Key Policies of The Scout Association are:

- Equal Opportunities Policy
- Privacy and Data Protection Policy
- Religious Policy
- Safeguarding Policy
- Safety Policy
- Vetting Policy
- Youth Member Anti Bullying Policy

Further information on the Fundaments of Scouting and Key Policies is available at The Scout Association website – www.scouts.org.uk

Structure Governance and Management

The Scout Association was incorporated by Royal Charter in 1912. Its powers include the appointment of local bodies for the management of its affairs in any particular part of the United Kingdom; under these powers its affairs in Northern Ireland are delegated to the Northern Ireland Scout Council with a Trustee Board for the management of its business. The Northern Ireland Scout Council is an autonomous Charity affiliated to The Scout Association and is recognised by the Inland Revenue as a Charity.

The Trustee Board of the Council are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Trustee Board of the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustee Board of the Council are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustee Board of the Council is responsible for keeping proper accounting records that 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 Charities Act (Northern Ireland) 2008. The Trustee Board of the Council 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.

The management of the business of the Council is vested in the Trustee Board of the Council. The Trustee Board is responsible for policy making, but delegates certain operational decisions to its Executive and Sub-Committees (Finance and General Purposes and Strategy and Delivery).

The Trustee Board keeps under review a business risk management analysis that identifies potential risks to the key functions of the Association. The Trustee Board delegates the day-to-day operation of the business to the Senior Management Team of the following: Chief Executive Jonathan Gracey, Strategy and Engagement Manager Vicky Flanagan, Administration Manager Pamela Hale, Crawfordsburn Scout Centre Manager Peter Harrison.

Financial Review

The charity is non-profit making organisation. The results are set out in the Financial Statements.

The charity had net income for the year of £57,780 (2023 – net income £23,848)

The Trustee Board of Council have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are £868,838 as detailed in Note 22 and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The Trustee Board of Council consider this level of reserves to be adequate to meet the needs of the Charity.

Chair of the Trustee Board

As the Chief Commissioner has reported a lot of time has been spent progressing the changes to our support structures which we believe will lead to better Scouting for Young People. This has involved changes to our Constitution and changes to where various responsibilities lie, with more now sitting with the Scouts NI Board and the senior Scouts NI volunteers. We have worked closely with the Governance Department at TSA (Gilwell) to ensure all the correct changes are made. We are continuing to review our governance structures to ensure they remain fit for purpose.

The Executive and the Board made some major decisions about Crawfordsburn with the establishment of a Strategic Plan and the appointment of Gary Robb as Interim Operations Director. Early signs are indicating a positive impact of these decisions. The Project Board for Crawfordsburn is carefully monitoring the work and will make a proposal to the Scouts NI Board within the next few months. The work of the Board included the regular review of safety and safeguarding reports from TSA, monitoring reports on compliance with mandatory training, reports from sub-committees and review of our risk register.

The Coroner's Inquest into the death of a young Explorer Scout on the Great Orme and the subsequent Prevention of Future Deaths (PFD) notice to The Scout Association has prompted review by the Board of safety measures in Northern Ireland. Decisions taken by the TSA Board in response to the PFD notice have resulted in a significant amount of additional work being undertaken by key volunteers and HQ staff. The Board are currently satisfied that Scouts NI is moving forward to a better position.

The Board would like to see Scouting expand further into areas and communities where Scouts NI has not previously operated and also to support traditional areas that are experiencing difficulties maintaining their Scouting base.

The appointment of an additional member to the Development team is leading to the establishment of new Groups and Sections and hopefully sustainable growth in the youth and adult membership.

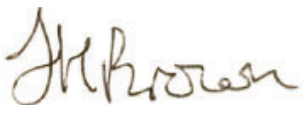
The appointment of an additional member to the Development team is leading to the establishment of new Groups and Sections and hopefully sustainable growth in the youth and adult membership.

The Board greatly values the work and expertise of our Chief Executive and Honorary Treasurer, along with the Finance and General Purposes Sub-Committee, in ensuring that Scouts NI remains in good financial health and that we make good use of our assets. Once again this is evident in the accompanying accounts and financial statements. The Board continues to work to improve the governance arrangements within Scouts NI and is keen to promote good practice within Groups, Districts and Counties.

The Chief Commissioner, The Chief Executive and the Chair greatly appreciate the support and wise counsel of the Board throughout the past year as we have to deal with a number of very challenging issues. I would like to thank members of the Board, Executive, F&GP and S&D Sub-Committees for all their hard work and support. I would also like to thank all those Leaders who bring Scouting to young people, the County and District teams and our Northern Ireland Commissioners. I would particularly like to thank our County Commissioners and their teams for the way they have approached winding up their Counties. Finally, I would like to say a big "Thank you" to our professional staff, both in the Ardnavally Office and at Crawfordsburn, for all their hard work in what has been yet another tough year.

Finally, I would like to say a special personal "Thank You" to Stephen Donaldson as he comes to the end of his term as Chief Commissioner/Chief Volunteer. Stephen has been a fantastic leader as we have navigated some difficult challenges such as the COVID-19 pandemic and who has personified the Scouting Values as he has undertaken this important role.

I would like to commend the Annual Report of Scouts NI 2023-2024.



Henry Brown
Chair

The Scout Association, Northern Ireland Scout Council

Northern Ireland - Charity number 103542

Annual return

Northern Ireland Scout Council

Independent Auditor's Report
to the Members of Northern Ireland Scout Council
Year ended 31 March 2024

Opinion

We have audited the financial statements of Northern Ireland Scout Council (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities 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 UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and 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.

In auditing these financial statements we have applied the "Ethical Standard - Provisions Available for Small Entities", issued by the Financial Reporting Council, in the circumstances set out in note 25 to the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the members' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The members 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 or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the members' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the members' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of members
As explained more fully in the members' responsibilities statement, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are 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 the members either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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.

Auditor's responsibilities for the audit of the financial statements (continued)
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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We discussed laws and regulations and fraud risks during our audit planning procedures. The charity must comply with relevant legislation and prepare financial statements which give a true and fair view. Fraud is most likely to involve the misappropriation of charity assets, for example fraudulent payments which might include the creation of fictitious suppliers or employees or the changing of bank details.

Our engagement team collectively had appropriate experience of applicable laws and regulations and competence to recognise non-compliance. We used checklists in evaluating the presentation, structure and content of the financial statements. We consider that our audit has a reasonable chance of detecting material non-compliance with laws and regulations. We remain mindful that fraud, by its very nature, may be difficult to detect, and that misappropriation may occur before transactions enter the accounting records of the charity. Audit procedures were planned and performed to test controls in place for authorisation and payment of supplier invoices and salaries. We also undertook analytical procedures to identify trends that might indicate fraudulent payments and we reviewed general ledger payments processed differently to regular supplier payments. We consider that our audit has a reasonable chance of detecting a material fraud in this area.

A further description of our 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.

Use of our report
This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. 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.

M. Addy

Muir & Addy
Chartered Accountants & statutory auditor
Muir Building
427 Holywood Road
Belfast
BT4 2LT

12 September 2024

The Scout Association, Northern Ireland Scout Council

Northern Ireland - Charity number 103542

Accounts

Northern Ireland Scout Council

Statement of Financial Activities

Year ended 31 March 2023

	Note	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income and endowments					
Donations and legacies	**4**	7,840	177,132	**184,972**	201,611
Charitable activities	**6**	462,903	122,109	**585,012**	303,266
Investment income	**7**	3,214	–	**3,214**	1,825
Other income	**8**	–	–	**–**	10,000
Total income		473,957	299,241	**773,198**	516,702
Expenditure					
Expenditure on charitable activities	**9,10**	388,081	357,803	**745,884**	524,236
Total expenditure		388,081	357,803	**745,884**	524,236
Net losses on investments	**11**	3,466	–	**3,466**	276
Net income/(expenditure) and net movement in funds		82,410	(58,562)	**23,848**	(7,810)
Reconciliation of funds					
Total funds brought forward		659,947	3,132,942	**3,792,889**	3,800,699
Total funds carried forward		742,357	3,074,380	**3,816,737**	3,792,889

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

The notes on pages 25 to 37 form part of these financial statements.

Northern Ireland Scout Council

Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	**16**	**2,861,391**	2,940,403
Investments	**17**	**84,277**	87,743
		2,945,668	3,028,146
Current assets			
Debtors	**18**	**514**	35,227
Cash at bank and in hand		**1,171,748**	1,006,880
		1,172,262	1,042,107
Creditors: amounts falling due within one year	**20**	**301,193**	277,364
Net current assets		**871,069**	764,743
Total assets less current liabilities		**3,816,737**	3,792,889
Net assets		**3,816,737**	3,792,889
Funds of the charity			
Restricted funds		**3,074,380**	3,132,942
Unrestricted funds		**742,357**	659,947
Total charity funds	**22**	**3,816,737**	3,792,889

These financial statements were approved by the board of trustees and authorised for issue on 11 September 2023, and are signed on behalf of the board by:

Dr J Henry Brown
Chairman

Gary Proctor
Treasurer

The notes on pages 25 to 37 form part of these financial statements.

Scouts N.I.

Northern Ireland Scout Council

Statement of Cash Flows

Year ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net income/(expenditure)		**23,848**	(7,810)
Adjustments for:			
Depreciation of tangible fixed assets		**79,012**	79,242
Net losses on investments		**3,466**	276
Dividends, interest and rents from investments		**(3,214)**	(1,825)
Accrued expenses/(income)		**20,115**	(24,914)
Changes in:			
Trade and other debtors		**34,713**	(13,238)
Cash generated from operations		**157,940**	31,731
Net cash from operating activities		**157,940**	31,731
Cash flows from investing activities			
Dividends, interest and rents from investments		**3,214**	1,825
Purchase of tangible assets		**–**	(12,867)
Net cash from/(used in) investing activities		**3,214**	(11,042)
Net increase in cash and cash equivalents		**161,154**	20,689
Cash and cash equivalents at beginning of year		**891,434**	870,745
Cash and cash equivalents at end of year	**19**	**1,052,588**	891,434

The notes on pages 25 to 37 form part of these financial statements.

Scouts N.I.

Northern Ireland Scout Council
Notes to the Financial Statements
Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 109 Old Milltown Road, Belfast, BT8 7SP.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

The charity is responsible for various types of funds that require separate disclosure as follows:

(i) Restricted funds
Funds earmarked by the donor for a specific purpose

(ii) Designated funds
Funds set aside for a specific purpose

(iii) Unrestricted funds
Funds that are expendable at the discretion of the committee in the furtherance of the objects of the charity

3. **Accounting policies *(continued)***

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

- legacy income is recognised when receipt is probable and entitlement is established.

- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property	-	2% straight line
Fixtures & fittings	-	25% reducing balance
Motor vehicles	-	25% reducing balance
Computer & video equipment	-	25% reducing balance
Buildings	-	2% straight line

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

3. **Accounting policies *(continued)***

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

Northern Ireland Scout Council
Notes to the Financial Statements
Year ended 31 March 2023

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Donations			
Donations	2,840	7,617	**10,457**
Grants			
Grants received	–	169,515	**169,515**
Other donations and legacies			
Belfast County Scout Council	5,000	–	**5,000**
	7,840	177,132	**184,972**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	2,512	3,228	5,740
Grants			
Grants received	–	190,871	190,871
Other donations and legacies			
Belfast County Scout Council	5,000	–	5,000
	7,512	194,099	201,611

5. Grants received

	2023 £	2022 £
Restricted		
Education Authority Infrastructure	**150,000**	154,426
Education Authority Centre Support	**–**	24,702
Education Authority Capital Project	**–**	11,743
Ulster Scots Agency	**10,000**	–
National Lottery	**9,515**	–
	169,515	190,871

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Membership fees	153,112	–	**153,112**
Programme	24,489	15,318	**39,807**
Crawfordsburn	284,296	–	**284,296**
Mini-bus	1,006	–	**1,006**
World Scout Jamboree	–	106,791	**106,791**
	462,903	122,109	**585,012**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Membership fees	86,608	–	86,608
Programme	22,375	15,523	37,898
Crawfordsburn	156,666	–	156,666
Mini-bus	182	–	182
World Scout Jamboree	–	21,912	21,912
	265,831	37,435	303,266

7. Investment income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Income from listed investments	3,214	**3,214**	1,825	1,825

8. Other income

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
DFE Covid 19 business support	–	**–**	10,000	10,000

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	**Total Funds 2023 £**
Salaries	153,049	133,529	**286,578**
Depreciation	577	78,435	**79,012**
Other costs	234,095	142,599	**376,694**
Support costs	360	3,240	**3,600**
	388,081	357,803	**745,884**

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Salaries	94,039	155,007	249,046
Depreciation	577	78,665	79,242
Other costs	129,544	62,804	192,348
Support costs	286	3,314	3,600
	224,446	299,790	524,236

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	**Total funds 2023 £**	Total fund 2022 £
Salaries	286,578	–	**286,578**	249,046
Depreciation	79,012	–	**79,012**	79,242
Other costs	376,694	–	**376,694**	192,348
Governance costs	–	3,600	**3,600**	3,600
	742,284	3,600	**745,884**	524,236

11. Net losses on investments

	Unrestricted Funds £	**Total Funds 2023 £**	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on other investment assets	(3,466)	**(3,466)**	(276)	(276)

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	**79,012**	79,242

13. Auditors remuneration

	2023	2022
	£	£
Fees payable for the audit of the financial statements	**3,600**	3,600

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	**207,060**	211,182
Social security costs	**52,450**	14,791
Employer contributions to pension plans	**27,068**	23,073
	286,578	249,046

The average head count of employees during the year was 13 (2022: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff	**13**	11

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £134,150 (2022:£121,034).

15. Trustee remuneration and expenses

During the year -

- no remuneration or other benefits from employment with the charity or a related entity were received by the trustees;
- no trustee expenses have been incurred.

16. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Equipment £	Buildings £	**Total £**
Cost						
At 1 Apr 2022 and 31 Mar 2023	3,886,947	44,266	20,520	28,171	92,550	**4,072,454**
Depreciation						
At 1 Apr 2022	967,957	41,491	20,520	28,171	73,912	**1,132,051**
Charge for the year	77,740	695	–	–	577	**79,012**
At 31 Mar 2023	1,045,697	42,186	20,520	28,171	74,489	**1,211,063**
Carrying amount						
At 31 Mar 2023	2,841,250	2,080	–	–	18,061	**2,861,391**
At 31 Mar 2022	2,918,990	2,775	–	–	18,638	2,940,403

17. Investments

	Listed investments £	Other investments £	**Total £**
Cost or valuation			
At 1 April 2022	86,343	1,400	**87,743**
Additions	–	–	**–**
Fair value movements	(3,466)	–	**(3,466)**
At 31 March 2023	82,877	1,400	**84,277**
Impairment			
At 1 April 2022 and 31 March 2023		–	**–**
Carrying amount			
At 31 March 2023	82,877	1,400	**84,277**
At 31 March 2022	86,343	1,400	87,743

17. Investments (continued)

All investments shown above are held at valuation.

Financial assets held at fair value

Listed investments are valued at their market value at the balance sheet date.

Listed Investments

Listed investments includes shares costing £10,063 held in respect of the Tyack Memorial and International Friendship Funds.

Ground Rents

Ground rents have been valued on the basis of six years purchase of the profit rental.

18. Debtors

	2023	2022
	£	£
Other debtors	**514**	35,227

19. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2023	2022
	£	£
Cash at bank and in hand	**1,171,748**	1,006,880
Bank overdrafts	**(119,160)**	(115,446)
	1,052,588	891,434

20. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank loans and overdrafts	**119,160**	115,446
Accruals and deferred income	**182,033**	161,918
	301,193	277,364

21. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £27,068 (2022: £23,073).

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	**At 31 March 2023 £**
Development Fund	180,535	2,841	–	–	–	**183,376**
Glenn Bequest	18,039	–	–	–	–	**18,039**
Jamboree Fund	6,757	–	–	–	–	**6,757**
Tyack Memorial	5,000	–	–	–	–	**5,000**
Capital expenditure	3,376	–	–	–	–	**3,376**
Property maintenance	17,068	–	–	–	–	**17,068**
General funds	429,172	471,116	(388,081)	–	(3,466)	**508,741**
	659,947	473,957	(388,081)	–	(3,466)	**742,357**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2022 £
Development Fund	178,020	2,515	–	–	–	180,535
Glenn Bequest	18,039	–	–	–	–	18,039
Jamboree Fund	6,757	–	–	–	–	6,757
Tyack Memorial	5,000	–	–	–	–	5,000
Capital expenditure	3,376	–	–	–	–	3,376
Property maintenance	17,068	–	–	–	–	17,068
General funds	393,792	282,653	(224,446)	(22,551)	(276)	429,172
	622,052	285,168	(224,446)	(22,551)	(276)	659,947

22. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	**At 31 March 2023 £**
Crawfordsburn Development Fund	3,045,943	5,299	(78,435)	–	**2,972,807**
International Friendship Fund	4,812	–	–	–	**4,812**
Cubs	1,214	–	–	–	**1,214**
Scouts	365	2,025	(2,117)	–	**273**
Explorer Scouts	–	3,244	(2,448)	–	**796**
Beaver Scouts	4,279	3,547	(3,042)	–	**4,784**
Arrowhead	3,244	2,317	(1,840)	–	**3,721**
Funded projects	15,218	–	–	–	**15,218**
NI Jam	23,804	–	(43)	–	**23,761**
Scoutlink	3,077	–	–	–	**3,077**
Education Authority	–	150,000	(150,000)	–	**–**
World Scout Jamboree	4,111	106,790	(101,870)	–	**9,031**
Squirrels	10,266	1,164	(1,044)	–	**10,386**
Nepal	16,609	–	(11,500)	–	**5,109**
Belfast Islamic Centre	–	2,375	(2,375)	–	**–**
Big Sleep Out	–	2,965	(2,965)	–	**–**
Ulster Scots Society	–	10,000	–	–	**10,000**
National Lottery	–	9,515	(124)	–	**9,391**
	3,132,942	299,241	(357,803)	–	**3,074,380**

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Crawfordsburn Development Fund	3,123,118	1,490	(78,665)	–	3,045,943
International Friendship Fund	4,812	–	–	–	4,812
Cubs	1,214	–	–	–	1,214
Scouts	359	78	(72)	–	365
Explorer Scouts	97	–	(97)	–	–
Beaver Scouts	4,063	216	–	–	4,279
Arrowhead	2,869	1,728	(1,353)	–	3,244
Funded projects	15,218	–	–	–	15,218
NI Jam	23,820	–	(16)	–	23,804
Scoutlink	3,077	–	–	–	3,077
Education Authority	–	190,871	(190,871)	–	–
World Scout Jamboree	–	21,912	(17,801)	–	4,111
Squirrels	–	12,539	(2,273)	–	10,266
Nepal	–	2,700	(8,642)	22,551	16,609
Belfast Islamic Centre	–	–	–	–	–
Big Sleep Out	–	–	–	–	–
Ulster Scots Society	–	–	–	–	–
National Lottery	–	–	–	–	–
	3,178,647	231,534	(299,790)	22,551	3,132,942

Northern Ireland Scout Council
Notes to the Financial Statements
Year ended 31 March 2023

23. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	**Total Funds 2023**
	£	£	**£**
Tangible fixed assets	18,061	2,843,330	**2,861,391**
Investments	77,464	6,813	**84,277**
Current assets	646,832	224,237	**871,069**
Net assets	742,357	3,074,380	**3,816,737**

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Tangible fixed assets	18,638	2,921,765	2,940,403
Investments	81,635	6,108	87,743
Current assets	559,674	205,069	764,743
Net assets	659,947	3,132,942	3,792,889

24. Financial instruments

The carrying amount for each category of financial instrument is as follows:

	2023	2022
	£	£
Financial assets measured at fair value through income and expenditure		
Listed investments	**84,277**	87,743

25. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	**At 31 Mar 2023**
	£	£	**£**
Cash at bank and in hand	1,006,880	164,868	**1,171,748**
Bank overdrafts	(115,446)	(3,714)	**(119,160)**
	891,434	161,154	**1,052,588**

26. Ethical standards

In common with many other businesses of our size and nature our auditors assist the charity to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

The Scout Association, Northern Ireland Scout Council

Northern Ireland - Charity number 103542

Annual report

Scouts N.I.

The Scout Association
Northern Ireland Scout Council

annual report

for the year ended 31 March 2023

Scouts N.I.

THE ANNUAL REPORT
for the year ended 31 March 2023

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Scouts N.I.

Letter from the President

During this past year we were saddened at the death of our Patron, Her Majesty Queen Elizabeth II, who was a shining example to all Scouts of how to keep a promise to serve others and I was so proud of those Scouts from Northern Ireland who served on the support team at her Lying in State and funeral.

I am pleased to introduce this Annual report which gives an overview of the many events and activities which have taken place during another very busy year for Scouts NI. I am sure it will bring you as much pleasure and encouragement as it has to me.

The many restrictions caused by the COVID-19 pandemic, seemed to fade away as Scouting came bouncing back with renewed vigour and enthusiasm.

I wish to thank and congratulate our Chief Commissioner, along with his Team NI and all the Leaders across the province, who have risen to the challenge to give the best Scouting to more young people.

My thanks to all those who have stepped down from various roles during the year and I wish ongoing success to everyone who has taken up new posts and joined new teams.

We are so fortunate to receive financial support through donations, legacies and grants to enable us to provide new facilities, activities and programmes, and I would like to thank everyone who has supported Scouts NI in any way.

On behalf of the Northern Ireland Scout Council, I would offer my deepest sympathy to all the relatives and friends of all those members of our Scout Movement (our family) who sadly passed away during the past year.

In closing I look forward to the year ahead, to be able to see Scouting in action, congratulate those Scouts who achieve Awards and say thanks and well done to all those who give of their best for the good of Scouting, of which we are all so proud to belong.

Philip Scott
President

Northern Ireland Scout Council

The Scout Association
(Incorporated by Royal Charter)
Founder: The Lord Baden-Powell of Gilwell, OM, GCMG, GCVO, KCB, LLD
Chief Scout: Bear Grylls

President:	Philip Scott BEM
Vice Presidents	Ian Coates David Fawcett DL Kenneth Gillespie Colin Lammey Wilfred Mulryne OBE George Purdy CBE
Chief Commissioner:	Stephen Donaldson
Chair:	Henry Brown
Hon Treasurer:	Gary Proctor
Secretary:	Jonathan Gracey
Chair of Finance and General Purposes Sub-Committee:	Rosemary Forde
Chair of Strategy & Delivery Sub-Committee:	Stephen Bell
Bankers:	Ulster Bank Ltd 11-16 Donegall Square East Belfast BT1 5UB
Northern Ireland Registration Number with the Scout Association:	30000
Charity Commission Registration No.	NIC103542
Contact:	Jonathan Gracey Chief Executive The Scout Association Northern Ireland Scout Council, 109 Old Milltown Road, Belfast, BT8 7SP

Northern Ireland Scout Council Membership

Northern Ireland Commissioners
Rachel Gilliland, Beavers
Kiara Kennedy, Cubs
Trevor Hendren, Scouts
Michael Morrison, Explorers
Emma Webster, Network
Justin Gawn, Inclusion
Alan Parkes, Crawfordsburn
Andrew Stacey, Activities & Activity Permits
Ciaran McGrath, Adult Support
Danielle Markwell, Deputy Adult Support
Caroline Brown, International
Kayleigh Finlay, Youth (18-24)

County Commissioners
Len Hall, Antrim
Rodney Watson BEM, Armagh & Down
Stephen Mallet, Belfast
Rosemary Forde, Fermanagh
Stephanie Meikle, Londonderry
Nigel Collins, Tyrone

Chairs
Henry Brown, Board
Rosemary Forde, Finance & General Purposes
Stephen Bell, Strategy & Delivery
William Humphrey, Crawfordsburn
Peter Wilson, Perception
Barbara Edgar, People
David Scott, Programme

Nominees of Chief Commissioner
Chris Thompson
Roger Thompson

Scouts N.I.

COUNTY REPRESENTATION

County Antrim
Leslie Carswell
Aaron Coates
Mark McKeag
Callum McCloskey (18-24)
Ellie Hughes (18-24)
Declan Larkin (18-24)

County Armagh
Richard Gilpin
Simon Kelly
Timothy Neill
Joanne Stewart
Tom McCann (18-24)
Patrick Hammond (18-24)

Belfast County
Maureen Campbell
Wilson Lambe
Jeanette Allen
Scott Hamilton
Sasha Barrett-Ferris (18-24)
Scott Robinson (18-24)

County Down
Evan Fleming
Adrian Hale
Stephanie Potter
Leanne McGrath
Kayleigh Finlay (18-24)
Megan Hunter (18-24)

County Fermanagh
Alan Armstrong
Richard McBride
Jackson Armstrong (18-24)

County Londonderry
Trevor Blair
Jean Major
Carol Mooney
David Peden
James Greer (18-24)
Joshua Dripps (18-24)

County Tyrone
Freddie Graham
Don Morrow
John Mullan
Raymond Gillespie

DISTRICT REPRESENTATION

Slemish District
Steven Millar, DC
Bill McCullough

Lisburn District
Colin Hewitt, DC
Paul Clydesdale
Cameron Ringland (18-24)

South East Antrim District
Stephen Bell, DC
Emili Irvine (18-24)
Joshua Irvine (18-24)

Armagh District
Joy Minish, DC
Caroline Dawson
Jack Sommerville (18-24)

East Belfast District
Victoria Gammon
Gareth McAuley

North Belfast District
Agnes Colgan, DC
Valerie Gibson
Adam McCambridge (18-24)

Lagan District
Norman McKee, DC
Ian Stewart

North West Belfast District
Scott Hamilton, DC
William Humphrey MBE

North Down District
Pamela Dunseath, DC
Chris MacArtney
Mark Hennessy (18-24)

South Down District
John Bradshaw

Strangford District
Danielle Markwell, DC
Maureen Smyth
Daniel Hunter (18-24)

Fermanagh District
Kenneth Reilly
Estrella Sanchez Barahona

Londonderry District
Adam Meikle
Paul Meikle
Grace Owens (18-24)

Tyrone District
Neal Linnegan
David Skuce

Executive

Henry Brown
Rosemary Forde
Stephen Bell
Stephen Donaldson
Gary Proctor
Chris Thompson
Colin Lammey
Kayleigh Finlay

The Board

Chair: Henry Brown
Stephen Donaldson
Gary Proctor
Stephen Bell
Rosemary Forde
Chris Thompson
Colin Lammey
Sasha Barrett-Ferris
Becca Buchanan
Jean Major
Norman McKee
Barbara Edgar
Danielle Markwell
Ciaran McGrath
Scott Robinson
Paul Dickson
Anne Nicholson
Rodney Watson
Rhiannon Wells
Kayleigh Finlay

Finance and General Purposes Sub-Committee

Chair: Rosemary Forde
Gary Proctor
Roger Thompson
Colin Lammey
Alan Palmer
Chris O'Neill
Chris Thompson
Rhiannon Wells
Rodney Watson
Jean Major
William Humphrey

Ex-officio
Henry Brown
Stephen Donaldson

Strategy and Delivery Sub-Committee

Chair: Stephen Bell
David Scott
Barbara Edgar
Peter Wilson
Nigel Collins
Kayleigh Finlay
Paul Dickson

Ex-officio
Henry Brown
Stephen Donaldson

Chief Commissioner

Scouts NI has had a busy year as we recover fully from the COVID-19 pandemic. It was encouraging that our Census 2023 numbers once again grew year on year, but not yet back to 2020 numbers which was the target.

One highlight was that Squirrels in their first full year of recognition as an integral part of UK Scouting returned over 1,000 members, testament to the hard work of the Squirrel Team and of course those who went before them during the difficult days of the transfer process.

Following on from the AGM last year Scouts NI launched a consultation process on restructuring operations within Scouts NI as it was felt that the current support structure was no longer fit for purpose and too many roles remained unfulfilled. The Board approved a series of roadshows across the province to gauge Leaders' opinion and the month of November saw representatives of the Board travelling to every County. We hope to be in a position to move to a shadow structure in Autumn 2023 and fully implement by Autumn 2024.

This past year has also seen a move to update the Sub-Committees of the Board and the Programme and Development Sub-Committee was wound up and a new Strategy and Delivery Sub-Committee was formed with three Sub-Groups - Programme, People and Perception. Stephen Bell continues as Chair of Strategy and Delivery Sub-Committee and David Scott, Barbara Edgar and Peter Wilson are Chairing the respective Sub-Groups. I am really pleased how this has worked out and some great discussions will lead to better outcomes across Scouts NI.

This past year has seen four members of Team NI step down. Anne Nicholson, who has been a great advocate of the Scout Section has taken some time out to be with her family, Jonny Hoy just found the time commitment to Cubs to be too much, Barbara Edgar has handed over the Beaver Team role after many very successful years, and Richard Dorrian has finished his term as Crawfordsburn Commissioner and returned to Scouting with 3rd Ards. We wish them all well in their continued Scouting and thank them very much for all they have accomplished.

We have during the year welcomed Kiara Kennedy to Cubs, Trevor Hendren to Scouts, Rachel Gilliland to Beavers, and Andrew Stacey has combined his Activity Permit Scheme Manager role with supporting all Activity related issues. We look forward to them continuing to grow these Sections and supporting the Leaders. We have also formalised the Crawfordsburn Management Sub-Group and welcome William Humphrey as its Chair.

We also lost Michael Croft from the Staff Team, thank you Michael for your contribution. In more positive news we were able to appoint two new members to the Staff Team during the year, Emma Stevenson and Pamela Emerson joined as Growth and Engagement Officers under the guidance of Vicky Flanagan, Strategy and Engagement Manager. This Team has achieved great things during the year in support of the County and District Commissioners achieving growth in all areas. Special mention must be made of 117th Belfast Islamic Scout Group, which after starting last Autumn, has gone from strength to strength under the care of Vicky Flanagan's Team, Belfast County and Lagan District.

Emily Erskine also completed her term as Youth Commissioner, and we are grateful to her for her contributions to supporting Youth Shaped Scouting. I am delighted to have been able to appoint Kayleigh Finlay to the role and look forward to continuing to work closely with Kayleigh to further the role of young members within Scouts NI.

The young people top Awards ceremony returned to Belfast City Hall, and we welcomed CJ Ledger Deputy UK Chief Commissioner to Scouts NI. It was really encouraging to see so many top Awards achieved after the COVID-19 break, and congratulations and thanks are due not only to the young people but also the Leaders who have enabled this to happen.

The World Scout Jamboree Unit has gelled into a very capable and inspiring group of young people and Leaders, and we really look forward to hearing all about their adventures in South Korea this summer.

I would like to thank Henry Brown and all the members of the Trustee Board for their help and support during the year, your advice has always been willingly given and gratefully received. Thanks also to Rosemary Forde Chair of Finance and General Purposes Sub-Committee and Stephen Bell, Chair of Strategy and Delivery Sub-Committee. In a year of change, both nationally and locally, the County Commissioners have been a constant source of strength, even when constantly challenged about compliance with mandatory training. This is something which is an ongoing concern as we try to ensure that Scouting in Northern Ireland is a safe space for all young people and adults.

It would be remiss not to mention Jonathan Gracey, Chief Executive, and the staff at Ardnavally and Crawfordsburn Scout Centre who all go far over and above their contracted hours in support of our volunteers, something for which we are all extremely grateful.

In concluding this report, I want to emphasise how much Scouts NI has achieved in this year of recovery. We have had members of Network attend Her Majesty Queen Elizabeth II's Lying in State and Funeral in London and the Coronation of King Charles III some months later, a Jamboree Unit prepared to go to South Korea, Queen's and now King's Scouts attending Windsor, been able to once again have Beaver Rally Day, and had a very exciting Squirrel Day. We have been able to hold top Awards ceremonies for young people and adults. On top of all this we have considered how best to support our Leaders across Scouts NI, and prepared for National transformation, but above all we have provided fun, challenge and adventure for a growing number of young people.

It is only by working together at all levels of Scouting that we can continue to grow our presence in every community in Northern Ireland, to enable more young people to gain #SkillsForLife and join the adventure.

My sincere thanks to everyone who has contributed in any way to our success in recovery from the pandemic, and shares the belief that young people need Scouting more than ever. Let's commit ourselves to seeing Scouting continue to attract and inspire more young people to reach their full potential within their communities, and to celebrate their success whatever that may look like for them individually.

Stephen Donaldson
Chief Commissioner

Programme

Aim: to provide a fun, enjoyable, high-quality programme consistently delivered and supported by simple (digital) tools.

The Chair, David Scott, emphasised that the Sub-Group would focus on providing better Scouting for more young people and preparing young people with skills for life. The four relevant Programme and Development Sub-Committee objectives were explored to draw out the priorities of this new Sub-Group.

The January meeting saw the Sub-Group examine the NI Calendar and the national Sectional Core Teams. Members investigated how national events could draw more attendance along with moving certain events to County and District levels. The Strategy and Delivery Sub-Committee requested the sharing of good practice with respect to risk assessments and short and long term targets for programme events going forward. The Sub-Group was updated about several resources being developed to support programme activities at Group level, namely Scout Taster Sessions for Schools and Community Impact resources.

The NI Awards Ceremony took place at Belfast City Hall on 6th January with many Chief Scout's and Queen's /King's Scout Awards being presented in the Scout and Explorer Sections.

The March meeting saw the Sub-Group finalise the NI Strategy for programme with short and long term targets in the four strategic objective areas of Growth, Inclusivity, Youth Shaped and Community Impact. NIC Inclusion, Justin Gawn, attended to present some excellent ideas for Inclusion in Sections as well as attainable targets for the strategy document. The Chair had led the redevelopment of the Step Forward resource for the Community Impact Staged Activity badges and other top Awards in partnership with local charity Habitat for Humanity Ireland. This DEAR funded resource was to be launched in April 2023. The meeting also addressed the current NI Restructuring and UK Transformation projects as well as the Census 2023 figures.

Our new NIC Squirrels, Becca Buchanan, was busy building her new Sectional Team. She organised a Super Squirrels Fun Day at Ardnavally Scout Centre in October which saw a large crowd celebrate the 30th anniversary of Squirrel Scouting in Northern Ireland and the 1st anniversary of being part of UK Scouting.

The Squirrel Leader Development Days were themed around outdoor activities and learning. NIC Beavers, Rachel Gilliland, took the reins of this large Section and began planning events such as

the signature Rally Day at Crawfordsburn Scout Centre. She spent the spring visiting various Colonies as they carried out programme activities and to celebrate Founder's Day. Kiara Kennedy, NIC Cubs, was appointed during the year and began to form her Core Team and calendar of events. NIC Scouts, Anne Nicholson, was pleased with the Mechanic Badge event hosted by REME at Kinnegar Army Barracks in October.

The Big Sleepout for the Simon Community was a great success with over 500 participants taking part at Crawfordsburn Scout Centre. The Scout Core Team also supported Leaders' training events. NIC Explorers, Michael Morrison, reported that the Survival Weekend and Youth Forum held at Crawfordsburn Scout Centre in October was successful with great feedback. He was rebuilding his Core Team while supporting Districts and Units as they aim to achieve top Awards. Michael was especially pleased to see 14 Queen's Scout Awards being presented at the NI Awards Ceremony in January.

NIC Network, Emma Webster, reported that her Core Team had supported Network registration events in the autumn. Thanks go to outgoing NIC Beavers, Barbara Edgar, after six years of excellent service. She also held the role of UK Beaver Advisor during her term of leadership. Sincere thanks also go to NIC Scouts, Anne Nicholson, who has stepped down after seven years of excellent service. Both NICs led strong Teams very well to ensure that their national events ran successfully and that Scouting standards were kept as high as possible. Andrew Stacey replaced Richard Dorrian as NIC Activities towards the end of the Scouting year with Alan Parkes replacing Richard as NIC Crawfordsburn. Our thanks go to Richard for five years of excellent service to both these demanding roles.

People

Aim: more well trained, better supported and motivated adult volunteers and young people from diverse backgrounds.

The People Sub-Group is made up of the Chair, Barbara Edgar, NI Commissioners for Adult Support, Activities, International, Inclusion, Manager of Activities Permit Scheme, NI Youth Commissioner, Member of Council (under the age 25), co-opted individual with recognised qualification in HR, and designated staff member.

As a new Sub-Group, meeting this year for the first time, the focus was the re-engagement and recruitment of volunteers, and recovery since COVID-19. Being back face to face with no restrictions, Scouts NI needs to help Leaders get through training, tailor meetings, and encourage more Leaders to engage at District, County and Northern Ireland level.

This year there has been good media coverage with the Belfast Islamic Centre (117th Belfast) and Operation Feather which has helped with recruitment and perception, but recruiting volunteers at a local level is so important. We also need to improve our communication with our Leaders, supporting people with what communication they can use and signposting them to places such as the recruitment pages on The Scout Association's website and the Brand Centre.

Every adult at Scouts should feel part of the team, know what's going on, know what's expected of them and know where they can go next.

There has been good work going on at a local level within our Districts and Counties supporting and helping Leaders to complete mandatory training. The Train the Trainer event scheduled for April will help to recruit new competent and enthusiastic Trainers and Training Advisors.

A satisfaction survey and training needs analysis was carried out this year and thanks are extended to all Leaders who completed it. The data obtained from this survey is invaluable to the People Sub-Group as it will shape the Group's thinking and approach over the coming years.

The Sub-Group continues to look at the 'People' Strategy and is putting together a 3-year plan for moving forward based on the 3 Rs: Recruit, Retain and Reward.

- Revising the welcoming process and ensuring support in line with the transformation process.
- Review training looking at what is delivered and how it is delivered.
- Address the loss of individuals post 18.
- Leader recognition, bringing Leaders together, saying thank you and celebrating their training and long service Awards.
- Programme support for Leaders still an important part of adult support – being part of team.
- Shout about what makes Scouts great.

Every volunteer needs to be welcomed, supported, valued, able to gain skills and to have fun! Every volunteer matters and it's people that we need to keep the movement going.

Scouts N.I.

Perception

Aim: Scouts is understood, more visible, trusted, respected, and widely seen as playing a key role in society today.

The first year of the Perception Sub-Group has been very busy with a lot of work being done to develop and strengthen the support that can be given to Scouts NI Headquarters and the wider Scout members throughout Northern Ireland.

The Perception Sub-Group is made up of the Chair, Peter Wilson, NI Commissioner Inclusion, NI Youth Commissioner, NI Community Impact Lead and also has fantastic input and collaboration from the People and Programme Sub-Groups.

There has been great developments for the Youth Shaped Team. NI Youth Commissioner, Kayleigh Finlay, has recruited more Youth Commissioners and specific job roles and tasks have been set. The Sub-Group has been working very closely with the UK and Nations Youth Commissioners Teams for a joined-up approach. With this expansion and focus, the Sub-Group hopes to grow the interest in Scouts NI and the great work that goes on. Media training has been arranged for June to support these young people and help develop #SkillsForLife.

Justin Gawn has grown the Inclusion Team and now has a core group of six people who will design and develop their plans, events, their vision and resources for supporting all. A lot of work has been put into promoting Northern Ireland and attendance at a wider range of events will be increased. Belfast will host the Overture Conference in 2024, a dialogue for a peace programme is being worked on as well as attendance at Pride, Disability support, and supporting more to achieve the top Awards. Work is also underway to integrate the Sub-Group within the wider national Equity, Diversity, and Inclusion functions, to both benefit from and share lessons learned and best practice.

The Perception Sub-Group also supports the work of the Arrowhead Club which is open to all current and retired Scout Leaders and meets between September and June on the first Monday of the month for a lunch. The Club also enjoys outings during the year to the theatre and various places of interest in NI.

Emily Erskine and Becca Buchanan have been working with our Community Impact partners to organise some excellent events this year. The Big Sleep Out saw over 400 Explorers sleep out in the Lid at Crawfordsburn Scout Centre. Events have also taken place with the Army, Live Here Love Here, and collaboration with other organisations continues.

Alongside these developments, the Sub-Group has also been supporting the NI Scout Office with a Communications Strategy and guidance on the use of social media and communications. The need to raise Scouts NI profile, both internally to support members, but also externally to grow the Movement is strategically important.

Nisha Patel, UK Commissioner of Perception, joined the Sub-Group at a meeting to discuss communications and campaigns specifically around the Coronation of King Charles III. Four members of the Perception Sub-Group were in attendance in London for the Coronation of King Charles III - Kayleigh Finlay, Scott Robinson, Stephen Bell and Peter Wilson - along with Gillian McEvoy who supported three Explorers. Northern Ireland also had a further ten Network members in London for the occasion. This was great for the perception of Scouting and more involvement with the UK Scout Association will only strengthen our growth across Scouts NI.

Crawfordsburn Scout Centre

20 Bridge Road South, Helen's Bay, Bangor, BT17 1JT

A decision was taken during the year to restructure the management of Crawfordsburn Scout Centre. The Chief Commissioner invited William Humphrey to Chair a new Management Sub-Group of the Finance and General Purposes Sub-Committee, populated by representatives from the Northern Ireland Scout Council and Wardens from each of the Teams at the site.

Thanks are recorded to Richard Dorrian who stepped down in January as Northern Ireland Commissioner for Crawfordsburn and Activities and a word of welcome to Alan Parkes who has taken on the role of Acting Northern Ireland Commissioner for Crawfordsburn.

The site continues to be very popular, demonstrating that Crawfordsburn remains an important part of Northern Ireland Scouting's outdoor programme. The site continues to offer a broad range of activities, delivered by professionally trained staff and skilled volunteers. Over the past year Crawfordsburn Scout Centre has faced a number of challenges. However, challenges provide opportunities, and Scouts NI must seize all opportunities and work to reduce and eradicate the challenges.

During the summer 2022 another very successful Summer Scheme was delivered, with over fifty young people enjoying a varied programme over seven weeks.

The Crawfordsburn Management Sub-Group has embarked on a programme of essential maintenance, across the site. This has resulted in monies having to be spent, ensuring a high level of health and safety is maintained, at the expense of replacing or upgrading some activities. As part of this programme, 650 trees were planted around the site and these will be revised in the autumn to establish if further maintenance or thinning out is required.

Work has almost been completed on the new Squirrel Story Chair area. This quiet space has been newly established, with the area having been fenced off and a new perimeter hedge having been planted and bench seating installed around a large story chair. This is a pleasant quiet space for our younger Sections to enjoy.

A key part of the strategy has been to raise the profile of Crawfordsburn, both within Scouting and increasingly beyond. To this end, the Chair of the Crawfordsburn Management Sub-Group and the staff team have been engaging with wider society. This included the visit of former Education Minister, Michelle McIlveen MLA.

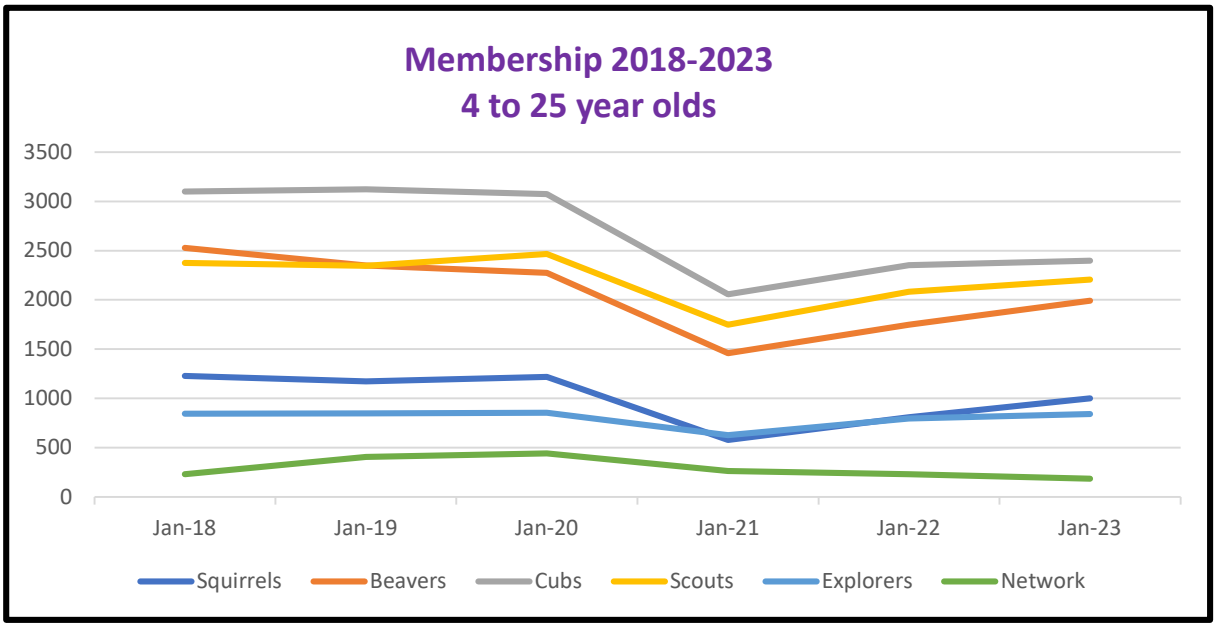
As the new Scouting season starts in September 2023, the site will mark a key and significant milestone in the life of Crawfordsburn Scout Centre - its 75th Anniversary. This will provide Scouts NI with a tremendous opportunity to celebrate a momentous occasion, but also to rebrand and relaunch a much cherished "jewel in the crown" of Northern Ireland Scouting.

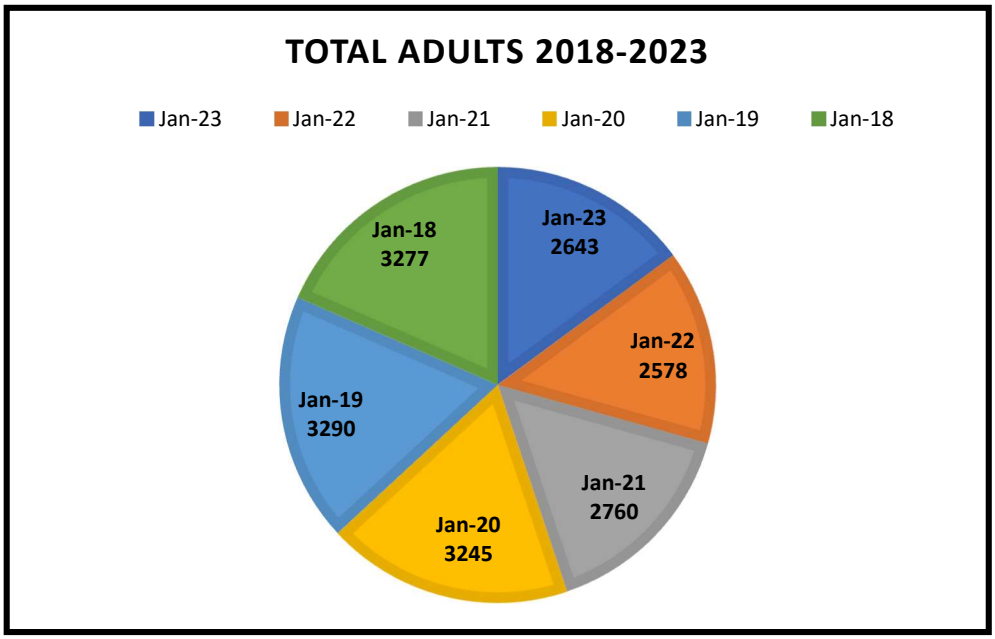
Scouts N.I.

Membership

A summary as at 31 January 2023 is as follows:

Squirrels	1,001	Squirrel Dreys	87
Beavers	1,990	Beaver Colonies	142
Cubs	2,399	Cub Packs	148
Scouts	2,205	Scout Troops	140
Explorers	839	Explorer Units	81
Network	185	Scout Network	19
Total Youth Membership	8,619	Scout Active Support Units	13
		Young Leader Units	14
Leaders, Commissioners and other adults	2,643		
		Total number of Groups	159
Total Membership	11,262	Districts	14
		Counties/Areas	7





Youth Awards

Presentation of Chief Scout's Gold Awards and Queen's Scout Awards held on Friday 6th January 2023 in Belfast City Hall. Awards presented by NI Chief Commissioner, Stephen Donaldson and Deputy UK Chief Commissioner (Support) C J Ledger

Chief Scout's Gold Award

County Antrim
Lisburn District
1st Hillsborough
Rhys Gregg
Niamh Grimley
Tim Jones
Eddie McKeag

Slemish District
3rd Ballymena
Eric Gamble
5th Ballymena
Oliver Logan
Rory MacDonald
1st Killymurris
Ryan Moore

South East Antrim District
1st Ballygally Sea Scouts
James Bonugli
Matthew Reid
Owen Sloan
1st Carrickfergus
Blair Clifford-Mayne
Ethan Hamilton
1st Islandmagee
Hedera Coles
Devyn Henderson
Rowan McConkey
Joey Milliken
Luke Simpson
Joshua Thompson
Matthew Tweed

1st Whitehouse
Jacob Gordon
Daniel Ogilby
Vincent McCullough

7th Larne
Richard Clements
Katelyn Grange
Robbie King
Denisa Veres

Belfast County
East Belfast District
7th Belfast
Ryan Mawhinney

North Belfast District
5th Belfast
Donal Creagh
Henry Johnston
Cormac McCollum
Natasha Morgan
78th Belfast
Conor Burnett
Ben Perkins
108th Belfast
Thomas Allen
Jude Craig
Adam Wallace

County Down
North Down District
1st Bangor
Luna Pandey
Emily Rennie

2nd Holywood
Matthew Gardner
Harrison Geddis
Daniel Greer
Robert Lyle
Harry McDowell
4th Bangor
Jamie Armstrong
Conor Branigan
Lucy Crawford
Georgia Getty
Susanne Kitchen
Cody McClelland
Patrick McClelland
Patrick McDonough
Joshua McLenaghan
Mia Neill
Eefa Shortt
Neave Shortt
Connor Sizer
Ethan Small
Ruby Wilgar
Strangford District
1st Comber
Charlie Adams
Lucy Dean
1st Newtownards
Sabah Fox
Billy Spiers
Rebecca Summerville
3rd Newtownards
Rachel Clark
Luke Miller
Dylan Robinson

Youth Awards

Commissioner's Commendation Award in recognition of
Bear Grylls Unsung Hero Award

County Antrim
1st Monkstown
Nicole Finlay

Queen's Scout Award

County Antrim
Andrew John Montgomery
Matthew Blair Andrew Stacey
Hannah Todd

County Down
Tomas Eduardo Arias
Joanne Isabel Annesley Carney
Kayleigh Jane Finlay
Daniel Hunter
Megan Hunter
Adam Thomas McCracken
Adam Glenn Morgan
Nathan Robert Quee

County Londonderry
James William Wilson Greer

Northern Ireland
Becca Buchanan

Adult Awards for Good Service

Chief Scout's Commendation for Good Service

County Antrim
Linda Suzanne Cherry

Belfast County
Jonathan Michael Allen
Jill Elizabeth Anne Ashenhurst
Heather Brown
Agnes Colgan
Michael Croft
Michael Brian Curry
Rachel Susan Gilliland
Scott Fitzgerald Hamilton
Callum Sean McCloskey
Scott Robinson
Gareth John Thompson

County Down
Joanne Mary Burridge
Jill Noelle Alexandra Constable
Emma Jayne Currie
Hannah Nadine Donaldson
Geoffrey Alistair Harkness
Rebecca Joanne Mccarthy
David William Shephard

Award for Merit

County Antrim
Graham Christopher Cully
Gary Robert Grange
Colin Eric Hewitt
Carmen Irvine
Audrey Margaret Morrow

Belfast County
Maureen Adams
Jeanette Allen
Duncan Lamont Berryman
Ashlea Elizabeth Berryman
Brian Joseph Johnston
Elizabeth Kidd
Daniel James Kinnear
Philip Adam Maxwell
Nicola Ruth McKee
Sean Moore
Gesualdo Moscato
John White
Ingrid Rose Wilson

County Down
Pauline Amanda Coulter
Sean Jaakko Marius Hindsberg
Richard John Lawther

County Londonderry
Stuart John Andrew Cullen
Ryan Mark Elliott
Margaret Campbell Hamilton
Bjorn Fergus O'Brien

Bar to the Award for Merit

Belfast County
Lorraine Kidd
Colin Peter McShane
Helen Sarah Morrissey

Scouts N.I.

Adult Awards for Good Service

Silver Acorn

County Antrim
David Alexander Holmes
Eugene Patrick Neeson
Anne Louise Nicholson

Belfast County
Ian David Berryman
John William Lyons
Philip Patterson

County Londonderry
Amanda Gourley
William Henry Colin Scott
Robert James Simpson
Norman Eric Wilson

Bar to the Silver Acorn

County Londonderry
Colin Charles Rea

Northern Ireland
Caroline Anne Brown

Silver Wolf

County Antrim
James Mcallister Law

Belfast County
Maureen Hilda Campbell
Gordon Gregg Edgar
Carole Elizabeth Scott
Ian Victor Stewart

County Londonderry
Margaret Evelyn Love

Fundamentals of Scouting

The Purpose of Scouting

Scouting exists to actively engage and support young people in their personal development, empowering them to make a positive contribution to society.

The Values of Scouting

As Scouts we are guided by these values:

- Integrity - We act with integrity; we are honest, trustworthy and loyal.
- Respect - We have self-respect and respect for others.
- Care - We support others and take care of the world in which we live.
- Belief - We explore our faiths, beliefs and attitudes.
- Co-operation - We make a positive difference; we co-operate with others and make friends.

The Scout Method

Scouting takes place when young people, in partnership with adults, work together based on the values of Scouting and:

- enjoy what they are doing and have fun
- take part in activities indoors and outdoors
- learn by doing
- share in spiritual reflection
- take responsibility and make choices
- undertake new and challenging activities
- make and live by their Promise.

Further information on the Fundaments of Scouting is available at this website:
https://www.scouts.org.uk/por/1-fundamentals-of-scouting/

Key Policies

The Key Policies of The Scout Association are:

- Equal Opportunities Policy
- Privacy and Data Protection Policy
- Religious Policy
- Safeguarding Policy
- Safety Policy
- Vetting Policy
- Youth Member Anti Bullying Policy

Further information on each of the Policies is available at this website:
https://www.scouts.org.uk/por/2-key-policies/

Scouts N.I.

Structure, Governance and Management

The Scout Association was incorporated by Royal Charter in 1912. Its powers include the appointment of local bodies for the management of its affairs in any particular part of the United Kingdom; under these powers its affairs in Northern Ireland are delegated to the Northern Ireland Scout Council with a Board for the management of its business. The Northern Ireland Scout Council is an autonomous Charity affiliated to The Scout Association and is recognised by the Inland Revenue as a Charity.

The Board of the Council are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Board of the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Board of the Council are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Board of the Council is responsible for keeping proper accounting records that 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 Charities Act (Northern Ireland) 2008. The Board of the Council 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.

The management of the business of the Council is vested in the Board of the Council. The Board is responsible for policy making, but delegates certain operational decisions to its Executive and Sub-Committees (Finance and General Purposes and Strategy and Delivery). The Board keeps under review a business risk management analysis that identifies potential risks to the key functions of the Association. The Board delegates the day-to-day operation of the business to the Senior Management Team of the following: Chief Executive Jonathan Gracey, Strategy and Engagement Manager Vicky Flanagan, Administration Manager Pamela Hale, Crawfordsburn Scout Centre Manager Peter Harrison.

Financial Review

The charity is non-profit making organisation. The results are set out in the Financial Statements.

The charity had net income for the year of £23,848 (2022 – net outgoings £7,810).

The Board of Council have examined the charity's requirements for reserves in light of the main risks to the funding of the organisation. Unrestricted free reserves are £724,296 as detailed in Note 23 and this level of reserves would be sufficient to fund the organisation's running costs for a period of six months at current levels of spending and cover redundancy payments for the current staff. The Board of Council consider this level of reserves to be adequate to meet the needs of the charity.

Chair of the Board

As the impact of the COVID-19 pandemic lessened the Scouts NI Board, and its various Committees, returned to face to face meetings and a more normal approach to business. We retained the use of MS Teams for smaller or ad hoc meetings to enable us to make better use of people's time and reduce our carbon footprint. As the Chief Commissioner has reported a lot of time has been spent progressing the restructuring of our support structures which we believe will lead to better Scouting for young people. The interactive roadshows to discuss the proposals proved to be a very positive exercise and are something the Board would consider doing again to ensure we understand the "grassroots" perspective. This consultation very much shaped the final proposal approved by the Board in March 2023. The work to make the necessary changes to the Scouts NI Constitution is now underway.

The move to a more streamlined Strategy and Delivery Sub-Committee with Programme, People and Perception Sub-Groups has proven very effective and looks set to provide a more efficient, effective and focused way of running Scouts NI with a direct benefit to young people.

The Board greatly values the work and expertise of our Chief Executive and Honorary Treasurer, along with the Finance and General Purposes Sub-Committee, in ensuring that Scouts NI remains in good financial health and that we make good use of our assets. Once this is evident in the accompanying accounts and financial statements. The Board continues to work to improve the governance arrangements within Scouts NI and is keen to promote good practice within Groups, Districts and Counties.

The work of the Board included the regular review of safety and safeguarding reports from The Scout Association, monitoring reports on compliance with mandatory training, reports from Sub-Committees and review of our risk register. The Board continues to provide support to the Chief Commissioner and his team to ensure that Scouting in N Ireland is delivered in the safest manner possible. The Chief Commissioner, the Chief Executive and the Chair greatly appreciate the support and wise counsel of the Board throughout the past year.

The Board would like to see Scouting expand further into areas and communities where Scouts NI has not previously operated and also to support traditional areas that are experiencing difficulties maintaining their Scouting base. To this end the Board is seeking support from The Scout Association to expand the professional development team.

The other main focus by the Board has been and will continue to be the Crawfordsburn Scout Centre. Over the past two decades over £4 million has been invested with a further £1 million to be invested by Department of Education in 2023-24. Crawfordsburn is therefore the Scouts NI asset in receipt of the most investment and as a result has the potential to be our "Jewel in the Crown". It is the Board's desire to ensure that Crawfordsburn Scout Centre fulfils this potential and becomes the place where young people, both inside and outside Scouting, want to come for an Outdoor Experience. The Crawfordsburn Management Sub-Group is increasingly making strides to improve the day-to-day operation of the Centre.

I would like to thank members of the Board, Executive, Finance and General Purposes and Strategy and Delivery Sub-Committees for all their hard work and support. I would also like to thank all those Leaders who bring Scouting to young people, the County and District teams and our Northern Ireland Commissioners. Finally, I would like to say a big "Thank you" to our professional staff, both in the Ardnavally Office and at Crawfordsburn Scout Centre, for all their hard work in what has been yet another tough year.

I would like to commend the Annual Report of Scouts NI 2022-23.

Dr J Henry Brown
Chair

The Scout Association, Northern Ireland Scout Council

Northern Ireland - Charity number 103542

Annual return

FINANCIAL STATEMENTS

Northern Ireland Scout Council

Independent Auditor's Report to the Members of Northern Ireland Scout Council Year ended 31 March 2023

Opinion

We have audited the financial statements of Northern Ireland Scout Council (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities 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 UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, and 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.

In auditing these financial statements we have applied the "Ethical Standard - Provisions Available for Small Entities", issued by the Financial Reporting Council, in the circumstances set out in note 26 to the financial statements.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the members' 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The members are responsible for the other information.

Other information (continued)
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 or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the members' report.

We have nothing to report in respect of the following matters in relation to which the Charities Act (Northern Ireland) 2008 requires us to report to you if, in our opinion:

- the information given in the members' report is inconsistent in any material respect with the financial statements; or
- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of members

As explained more fully in the members' responsibilities statement, the members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the members determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the members are 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 the members either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Auditor's responsibilities for the audit of the financial statements (continued)
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.

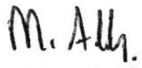
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We discussed laws and regulations and fraud risks during our audit planning procedures. The charity must comply with relevant legislation and prepare financial statements which give a true and fair view. Fraud is most likely to involve the misappropriation of charity assets, for example fraudulent payments which might include the creation of fictitious suppliers or employees or the changing of bank details.

Our engagement team collectively had appropriate experience of applicable laws and regulations and competence to recognise non-compliance. We used checklists in evaluating the presentation, structure and content of the financial statements. We consider that our audit has a reasonable chance of detecting material non-compliance with laws and regulations. We remain mindful that fraud, by its very nature, may be difficult to detect, and that misappropriation may occur before transactions enter the accounting records of the charity. Audit procedures were planned and performed to test controls in place for authorisation and payment of supplier invoices and salaries. We also undertook analytical procedures to identify trends that might indicate fraudulent payments and we reviewed general ledger payments processed differently to regular supplier payments. We consider that our audit has a reasonable chance of detecting a material fraud in this area.

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

Use of our report
This report is made solely to the charity's members, as a body, in accordance with section 65 of the Charities Act (Northern Ireland) 2008. 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.



Muir & Addy
Chartered Accountants & statutory auditor
Muir Building, 427 Holywood Road,
Belfast, BT4 2LT
11th September 2023