

# 1st & 2nd Downpatrick Scout Group Scouting Ireland

Northern Ireland · Charity number 106006

## Details

Known as	Downpatrick Group Scouting Ireland
Status	Received
Registered	2017-08-08
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Downpatrick Scout Hall 46 Russell Park Downpatrick BT30 6nh BT30 6NH
Phone	028 4483 9841

## Activities

**Purposes:** The Scout Group has the same aims and objectives as Scouting Ireland; to encourage the physical, intellectual, character, emotional, social, and spiritual development of young people so that they may achieve their full potential and, as responsible citizens, to improve society.

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

**How the charity works:**

Cross-border/cross-community, Cultural, Disability, Education/training, Sport/recreation, Volunteer development, Youth development

**Who the charity helps:** Adult training, Ethnic minorities, Interface communities, Parents, Volunteers, Youth (14-25 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£31,840	£41,273	£0	1
2024-08-31	£26,817	£40,233	£0	1

## Trustees

Name	Role	Appointed
Liam Byrne M.B.E		
Miss Sarah-Louise Taggart		
Mr Gerard Ignatius Taggart		
Mrs Cecelia Taggart		
Mrs Simone Prenter		

**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2025  
for  
Downpatrick Group Scouting Ireland**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**Downpatrick Group Scouting Ireland**

**Contents of the Financial Statements  
for the Year Ended 31 August 2025**

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## **Downpatrick Group Scouting Ireland**

### **Report of the Trustees for the Year Ended 31 August 2025**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

##### **Significant activities**

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of two mini-buses.

##### **Public benefit**

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operates. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Internal and external factors**

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

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## **Downpatrick Group Scouting Ireland**

### **Report of the Trustees for the Year Ended 31 August 2025**

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#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

##### **Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £13,663. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2025 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £232,382. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2025 were £13,663. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £216,601.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in 14th June 2023.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

## Downpatrick Group Scouting Ireland

### Report of the Trustees for the Year Ended 31 August 2025

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#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Organisational structure

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre.

The group has strong operational links with the Education Authority, local schools and Trusts and Foundations.

##### Induction and training of new trustees

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### Related parties

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### REFERENCE AND ADMINISTRATIVE DETAILS

##### Registered Charity number

106006

##### Principal address

c/o Mr Pat Higgins  
The Scout Hall  
48 Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6NH

##### Trustees

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

**Downpatrick Group Scouting Ireland**

**Report of the Trustees  
for the Year Ended 31 August 2025**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**Group Council**

Mrs S Prenter (Chairperson)  
Mr M Mc Elroy (Vice Chairperson)  
Mr G Taggart (Treasurer)  
Mrs C Taggart (Secretary)  
Mr L Byrne  
Mr J Hanna  
Miss S Taggart

Approved by order of the board of trustees on 13 April 2026 and signed on its behalf by:



L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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I report on the accounts of the charity for the year ended 31 August 2025, which are set out on pages six to fifteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

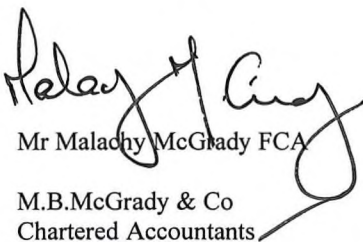
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Malachy McGrady FCA

M.B. McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

13 April 2026

**Downpatrick Group Scouting Ireland**

**Statement of Financial Activities  
for the Year Ended 31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/8/25 Total funds £	31/8/24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants	2	17,217	7,217	24,434	14,579
<b>Charitable activities</b>					
General charitable activities	5	3,518	-	3,518	1,916
Other trading activities	3	500	-	500	-
Investment income	4	3,388	-	3,388	10,322
<b>Total</b>		<u>24,623</u>	<u>7,217</u>	<u>31,840</u>	<u>26,817</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>33,430</u>	<u>7,843</u>	<u>41,273</u>	<u>40,233</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(8,807)</b>	<b>(626)</b>	<b>(9,433)</b>	<b>(13,416)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>239,069</u>	<u>2,747</u>	<u>241,816</u>	<u>255,232</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>230,262</u></u>	<u><u>2,121</u></u>	<u><u>232,383</u></u>	<u><u>241,816</u></u>

The notes form part of these financial statements

**Downpatrick Group Scouting Ireland**

**Balance Sheet  
31 August 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/8/25 Total funds £	31/8/24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	8	216,601	2,119	218,720	224,779
<b>CURRENT ASSETS</b>					
Debtors	9	2,898	-	2,898	5,266
Cash at bank		<u>11,761</u>	<u>-</u>	<u>11,761</u>	<u>16,737</u>
		14,659	-	14,659	22,003
<b>CREDITORS</b>					
Amounts falling due within one year	10	(996)	-	(996)	(4,966)
		<u>13,663</u>	<u>-</u>	<u>13,663</u>	<u>17,037</u>
<b>NET CURRENT ASSETS</b>					
		<u>13,663</u>	<u>-</u>	<u>13,663</u>	<u>17,037</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>230,264</u>	<u>2,119</u>	<u>232,383</u>	<u>241,816</u>
<b>NET ASSETS</b>					
		<u>230,264</u>	<u>2,119</u>	<u>232,383</u>	<u>241,816</u>
<b>FUNDS</b>					
Unrestricted funds	11			230,264	239,069
Restricted funds				<u>2,119</u>	<u>2,747</u>
<b>TOTAL FUNDS</b>					
				<u>232,383</u>	<u>241,816</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 13 April 2026 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

## Downpatrick Group Scouting Ireland

### Notes to the Financial Statements for the Year Ended 31 August 2025

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#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Downpatrick Group Scouting Ireland**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

**2. DONATIONS AND GRANTS**

	31/8/25	31/8/24
	£	£
General Income	4,103	712
Grants	12,689	7,514
Membership & subscription fees	<u>7,642</u>	<u>6,353</u>
	<u>24,434</u>	<u>14,579</u>

Grants received, included in the above, are as follows:

	31/8/25	31/8/24
	£	£
Foyle Foundation	3,000	-
Education Authority	817	-
Halifax	2,500	-
National Lottery	3,150	-
Co Down Rural Community Network	147	-
Chances for Children	600	-
Other grants	<u>2,475</u>	<u>7,514</u>
	<u>12,689</u>	<u>7,514</u>

**3. OTHER TRADING ACTIVITIES**

	31/8/25	31/8/24
	£	£
Fundraising events	<u>500</u>	<u>-</u>

**4. INVESTMENT INCOME**

	31/8/25	31/8/24
	£	£
Rents received	3,365	10,297
Deposit account interest	<u>23</u>	<u>25</u>
	<u>3,388</u>	<u>10,322</u>

**Downpatrick Group Scouting Ireland**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		31/8/25	31/8/24
	<b>Activity</b>	<b>£</b>	<b>£</b>
Camping & activities	General charitable activities	3,358	1,786
Uniform	General charitable activities	<u>160</u>	<u>130</u>
		<u><b>3,518</b></u>	<u><b>1,916</b></u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2025 nor for the year ended 31 August 2024.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	12,918	1,661	14,579
<b>Charitable activities</b>			
General charitable activities	1,916	-	1,916
Investment income	<u>10,322</u>	<u>-</u>	<u>10,322</u>
<b>Total</b>	<u><b>25,156</b></u>	<u><b>1,661</b></u>	<u><b>26,817</b></u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	<u>37,846</u>	<u>2,387</u>	<u>40,233</u>
<b>NET INCOME/(EXPENDITURE)</b>	(12,690)	(726)	(13,416)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>251,759</u>	<u>3,473</u>	<u>255,232</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>239,069</b></u>	<u><b>2,747</b></u>	<u><b>241,816</b></u>

**Downpatrick Group Scouting Ireland**  
**Notes to the Financial Statements - continued**  
**for the Year Ended 31 August 2025**

**8. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>
<b>COST</b>			
At 1 September 2024	431,314	1,880	14,966
Additions	<u>-</u>	<u>-</u>	<u>4,050</u>
At 31 August 2025	<u>431,314</u>	<u>1,880</u>	<u>19,016</u>
<b>DEPRECIATION</b>			
At 1 September 2024	212,902	1,086	13,998
Charge for year	<u>8,626</u>	<u>159</u>	<u>194</u>
At 31 August 2025	<u>221,528</u>	<u>1,245</u>	<u>14,192</u>
<b>NET BOOK VALUE</b>			
At 31 August 2025	<u>209,786</u>	<u>635</u>	<u>4,824</u>
At 31 August 2024	<u>218,412</u>	<u>794</u>	<u>968</u>
	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 September 2024	45,169	16,808	510,137
Additions	<u>-</u>	<u>-</u>	<u>4,050</u>
At 31 August 2025	<u>45,169</u>	<u>16,808</u>	<u>514,187</u>
<b>DEPRECIATION</b>			
At 1 September 2024	40,987	16,385	285,358
Charge for year	<u>1,045</u>	<u>85</u>	<u>10,109</u>
At 31 August 2025	<u>42,032</u>	<u>16,470</u>	<u>295,467</u>
<b>NET BOOK VALUE</b>			
At 31 August 2025	<u>3,137</u>	<u>338</u>	<u>218,720</u>
At 31 August 2024	<u>4,182</u>	<u>423</u>	<u>224,779</u>

**Downpatrick Group Scouting Ireland**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

<b>9.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31/8/25</b>	<b>31/8/24</b>
		£	£
	Trade debtors	-	2,416
	Prepayments and accrued income	<u>2,898</u>	<u>2,850</u>
		<u>2,898</u>	<u>5,266</u>
<b>10.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>31/8/25</b>	<b>31/8/24</b>
		£	£
	Trade creditors	(1)	(1)
	Other creditors	<u>997</u>	<u>4,967</u>
		<u>996</u>	<u>4,966</u>
<b>11.</b>	<b>MOVEMENT IN FUNDS</b>		
		Net movement in funds	At
		£	31/8/25 £
	<b>Unrestricted funds</b>	<b>At 1/9/24</b>	
	General fund	239,069	230,264
	<b>Restricted funds</b>		
	Education Authority	1,166	933
	Garfield Weston	<u>1,581</u>	<u>1,186</u>
		<u>2,747</u>	<u>2,119</u>
	<b>TOTAL FUNDS</b>	<u>241,816</u>	<u>232,383</u>

**Downpatrick Group Scouting Ireland**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

**11. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	24,623	(33,428)	(8,805)
<b>Restricted funds</b>			
Education Authority	818	(1,051)	(233)
Halifax	2,500	(2,500)	-
Garfield Weston	1	(396)	(395)
National Lottery	3,151	(3,151)	-
Co Down Rural Community Network	147	(147)	-
Changes for Children	<u>600</u>	<u>(600)</u>	<u>-</u>
	<u>7,217</u>	<u>(7,845)</u>	<u>(628)</u>
<b>TOTAL FUNDS</b>	<u><b>31,840</b></u>	<u><b>(41,273)</b></u>	<u><b>(9,433)</b></u>

**Comparatives for movement in funds**

	At 1/9/23 £	Net movement in funds £	At 31/8/24 £
<b>Unrestricted funds</b>			
General fund	251,759	(12,690)	239,069
<b>Restricted funds</b>			
Education Authority	1,364	(198)	1,166
Garfield Weston	<u>2,109</u>	<u>(528)</u>	<u>1,581</u>
	<u>3,473</u>	<u>(726)</u>	<u>2,747</u>
<b>TOTAL FUNDS</b>	<u><b>255,232</b></u>	<u><b>(13,416)</b></u>	<u><b>241,816</b></u>

**Downpatrick Group Scouting Ireland**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

**11. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,156	(37,846)	(12,690)
<b>Restricted funds</b>			
Education Authority	1,662	(1,860)	(198)
Garfield Weston	<u>(1)</u>	<u>(527)</u>	<u>(528)</u>
	<u>1,661</u>	<u>(2,387)</u>	<u>(726)</u>
<b>TOTAL FUNDS</b>	<u>26,817</u>	<u>(40,233)</u>	<u>(13,416)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/23 £	Net movement in funds £	At 31/8/25 £
<b>Unrestricted funds</b>			
General fund	251,759	(21,495)	230,264
<b>Restricted funds</b>			
Education Authority	1,364	(431)	933
Garfield Weston	<u>2,109</u>	<u>(923)</u>	<u>1,186</u>
	<u>3,473</u>	<u>(1,354)</u>	<u>2,119</u>
<b>TOTAL FUNDS</b>	<u>255,232</u>	<u>(22,849)</u>	<u>232,383</u>

**Downpatrick Group Scouting Ireland**

**Notes to the Financial Statements - continued  
for the Year Ended 31 August 2025**

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**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>			
General fund	49,779	(71,274)	(21,495)
<b>Restricted funds</b>			
Education Authority	2,480	(2,911)	(431)
Halifax	2,500	(2,500)	-
Garfield Weston	-	(923)	(923)
National Lottery	3,151	(3,151)	-
Co Down Rural Community Network	147	(147)	-
Changes for Children	<u>600</u>	<u>(600)</u>	<u>-</u>
	<u>8,878</u>	<u>(10,232)</u>	<u>(1,354)</u>
<b>TOTAL FUNDS</b>	<u>58,657</u>	<u>(81,506)</u>	<u>(22,849)</u>

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2025.

**Downpatrick Group Scouting Ireland**  
**Detailed Statement of Financial Activities**  
**for the Year Ended 31 August 2025**

	31/8/25 £	31/8/24 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
General Income	4,103	712
Grants	12,689	7,514
Membership & subscription fees	<u>7,642</u>	<u>6,353</u>
	24,434	14,579
<b>Other trading activities</b>		
Fundraising events	500	-
<b>Investment income</b>		
Rents received	3,365	10,297
Deposit account interest	<u>23</u>	<u>25</u>
	3,388	10,322
<b>Charitable activities</b>		
Camping & activities	3,358	1,786
Uniform	<u>160</u>	<u>130</u>
	<u>3,518</u>	<u>1,916</u>
<b>Total incoming resources</b>	<b>31,840</b>	<b>26,817</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	2,975	3,260
Rates and water	304	353
Insurance	3,201	3,155
Light and heat	1,839	4,854
Training	73	70
Activities & travel	9,369	8,622
Repairs & maintenance	<u>5,332</u>	<u>2,448</u>
	23,093	22,762
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,559	1,518
Carried forward	1,559	1,518

This page does not form part of the statutory financial statements

Downpatrick Group Scouting Ireland

Detailed Statement of Financial Activities  
for the Year Ended 31 August 2025

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	31/8/25	31/8/24
	£	£
<b>Management</b>		
Brought forward	1,559	1,518
Sundries	714	679
Membership fees	4,505	3,441
Depreciation	10,110	10,553
Bank charges	<u>300</u>	<u>280</u>
	17,188	16,471
<b>Governance costs</b>		
Accountancy and legal fees	<u>992</u>	<u>1,000</u>
Total resources expended	<u>41,273</u>	<u>40,233</u>
<b>Net expenditure</b>	<u>(9,433)</u>	<u>(13,416)</u>

This page does not form part of the statutory financial statements

**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Accounts

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**DOWNPATRICK GROUP SCOUTING  
IRELAND**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 AUGUST 2024**

**M B McGRADY & CO  
CHARTERED ACCOUNTANTS  
RATHMORE HOUSE  
52 ST PATRICK'S AVENUE  
DOWNPATRICK  
CO DOWN  
BT30 6DS**

# **DOWNPATRICK GROUP SCOUTING IRELAND**

## **Contents of the Financial Statements FOR THE YEAR ENDED 31 AUGUST 2024**

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	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

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# DOWNPATRICK GROUP SCOUTING IRELAND

## Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2024

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

#### Significant activities

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of two mini-buses.

#### Public benefit

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operates. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

### ACHIEVEMENT AND PERFORMANCE

#### Internal and external factors

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

### FINANCIAL REVIEW

#### Principal funding sources

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

#### Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2024**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,241. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2024 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £255,232. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2024 were £20,241. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £231,518.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in 14th June 2023.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

##### **Organisational structure**

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre.

The group has strong operational links with the Education Authority, local schools and Trusts and Foundations.

## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2024**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

106006

##### **Principal address**

c/o Mr Pat Higgins  
The Scout Hall  
48 Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6NH

##### **Trustees**

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

##### **Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

##### **Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Report of the Trustees  
FOR THE YEAR ENDED 31 AUGUST 2024**

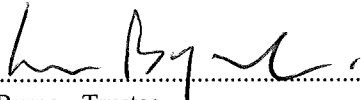
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Group Council**

- Mrs S Prenter (Chairperson)
- Mr M Mc Elroy (Vice Chairperson)
- Mr G Taggart (Treasurer)
- Mrs C Taggart (Secretary)
- Mr L Byrne
- Mr J Hanna
- Miss S Taggart

Approved by order of the board of trustees on ..... 4/12/24 ..... and signed on its behalf by:

  
.....  
L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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I report on the accounts of the charity for the year ended 31 August 2024, which are set out on pages six to fourteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

  
Mr Malachy McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

Date: 4<sup>th</sup> Dec 2024.

**DOWNPATRICK GROUP SCOUTING IRELAND****Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2024**

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		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>31/8/24 Total funds £</b>	<b>31/8/23 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>				
Donations and grants	2	12,918	1,661	14,579	15,710
<b>Charitable activities</b>	4				
General charitable activities		1,916	-	1,916	7,433
Investment income	3	<u>10,322</u>	<u>-</u>	<u>10,322</u>	<u>16,579</u>
<b>Total</b>		<u>25,156</u>	<u>1,661</u>	<u>26,817</u>	<u>39,722</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>37,846</u>	<u>2,387</u>	<u>40,233</u>	<u>51,341</u>
<b>NET INCOME/(EXPENDITURE)</b>		(12,690)	(726)	(13,416)	(11,619)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>251,759</u>	<u>3,473</u>	<u>255,232</u>	<u>266,851</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>239,069</u>	<u>2,747</u>	<u>241,816</u>	<u>255,232</u>

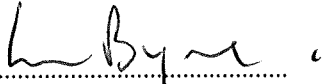
The notes form part of these financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Balance Sheet**  
**31 AUGUST 2024**

	Notes	Unrestricted funds £	Restricted funds £	31/8/24 Total funds £	31/8/23 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	222,032	2,747	224,779	234,991
<b>CURRENT ASSETS</b>					
Debtors	8	5,266	-	5,266	2,832
Cash at bank		<u>16,737</u>	<u>-</u>	<u>16,737</u>	<u>21,518</u>
		22,003	-	22,003	24,350
<b>CREDITORS</b>					
Amounts falling due within one year	9	(4,966)	-	(4,966)	(4,109)
		<u>17,037</u>	<u>-</u>	<u>17,037</u>	<u>20,241</u>
<b>NET CURRENT ASSETS</b>					
		239,069	2,747	241,816	255,232
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>239,069</u>	<u>2,747</u>	<u>241,816</u>	<u>255,232</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
	10				
Unrestricted funds				239,069	251,759
Restricted funds				<u>2,747</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>					
				<u>241,816</u>	<u>255,232</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....6/12/24..... and were signed on its behalf by:

  
.....  
L Byrne - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**2. DONATIONS AND GRANTS**

	31/8/24	31/8/23
	£	£
Gifts	-	1
General Income	712	2,290
Grants	7,514	8,254
Membership & subscription fees	<u>6,353</u>	<u>5,165</u>
	<u>14,579</u>	<u>15,710</u>

Grants received, included in the above, are as follows:

	31/8/24	31/8/23
	£	£
General grant	-	(9,448)
Education Authority	-	2,200
National Lottery	-	4,248
Clothworkers Foundation Award	-	3,000
Other grants	<u>7,514</u>	<u>8,254</u>
	<u>7,514</u>	<u>8,254</u>

**3. INVESTMENT INCOME**

	31/8/24	31/8/23
	£	£
Rents received	10,297	16,576
Deposit account interest	<u>25</u>	<u>3</u>
	<u>10,322</u>	<u>16,579</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31/8/24	31/8/23
	£	£
Camping & activities	1,786	7,385
Uniform	<u>130</u>	<u>48</u>
	<u>1,916</u>	<u>7,433</u>

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2024****5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2024 nor for the year ended 31 August 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	9,412	6,298	15,710
<b>Charitable activities</b>			
General charitable activities	7,433	-	7,433
Investment income	<u>16,579</u>	<u>-</u>	<u>16,579</u>
<b>Total</b>	<u>33,424</u>	<u>6,298</u>	<u>39,722</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	<u>44,340</u>	<u>7,001</u>	<u>51,341</u>
<b>NET INCOME/(EXPENDITURE)</b>	(10,916)	(703)	(11,619)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>262,675</u>	<u>4,176</u>	<u>266,851</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>251,759</u>	<u>3,473</u>	<u>255,232</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

**7. TANGIBLE FIXED ASSETS**

	<b>Freehold property £</b>	<b>Plant and machinery £</b>	<b>Fixtures and fittings £</b>
<b>COST</b>			
At 1 September 2023	431,314	1,880	14,623
Additions	<u>-</u>	<u>-</u>	<u>343</u>
At 31 August 2024	<u>431,314</u>	<u>1,880</u>	<u>14,966</u>
<b>DEPRECIATION</b>			
At 1 September 2023	204,275	888	13,770
Charge for year	<u>8,627</u>	<u>198</u>	<u>228</u>
At 31 August 2024	<u>212,902</u>	<u>1,086</u>	<u>13,998</u>
<b>NET BOOK VALUE</b>			
At 31 August 2024	<u>218,412</u>	<u>794</u>	<u>968</u>
At 31 August 2023	<u>227,039</u>	<u>992</u>	<u>853</u>
	<b>Motor vehicles £</b>	<b>Computer equipment £</b>	<b>Totals £</b>
<b>COST</b>			
At 1 September 2023	45,169	16,808	509,794
Additions	<u>-</u>	<u>-</u>	<u>343</u>
At 31 August 2024	<u>45,169</u>	<u>16,808</u>	<u>510,137</u>
<b>DEPRECIATION</b>			
At 1 September 2023	39,591	16,279	274,803
Charge for year	<u>1,396</u>	<u>106</u>	<u>10,555</u>
At 31 August 2024	<u>40,987</u>	<u>16,385</u>	<u>285,358</u>
<b>NET BOOK VALUE</b>			
At 31 August 2024	<u>4,182</u>	<u>423</u>	<u>224,779</u>
At 31 August 2023	<u>5,578</u>	<u>529</u>	<u>234,991</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2024**

<b>8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31/8/24</b>	<b>31/8/23</b>
		<b>£</b>	<b>£</b>
Trade debtors		2,416	-
Prepayments and accrued income		<u>2,850</u>	<u>2,832</u>
		<u>5,266</u>	<u>2,832</u>
<b>9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>		<b>31/8/24</b>	<b>31/8/23</b>
		<b>£</b>	<b>£</b>
Trade creditors		(1)	(1)
Other creditors		<u>4,967</u>	<u>4,110</u>
		<u>4,966</u>	<u>4,109</u>
<b>10. MOVEMENT IN FUNDS</b>		<b>Net</b>	<b>At</b>
	<b>At 1/9/23</b>	<b>movement</b>	<b>31/8/24</b>
	<b>£</b>	<b>in funds</b>	<b>£</b>
		<b>£</b>	
<b>Unrestricted funds</b>			
General fund	251,759	(12,690)	239,069
<b>Restricted funds</b>			
Education Authority	1,364	(198)	1,166
Garfield Weston	<u>2,109</u>	<u>(528)</u>	<u>1,581</u>
	<u>3,473</u>	<u>(726)</u>	<u>2,747</u>
<b>TOTAL FUNDS</b>	<u>255,232</u>	<u>(13,416)</u>	<u>241,816</u>

Net movement in funds, included in the above are as follows:

	<b>Incoming</b>	<b>Resources</b>	<b>Movement</b>
	<b>resources</b>	<b>expended</b>	<b>in funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Unrestricted funds</b>			
General fund	25,156	(37,846)	(12,690)
<b>Restricted funds</b>			
Education Authority	1,662	(1,860)	(198)
Garfield Weston	<u>(1)</u>	<u>(527)</u>	<u>(528)</u>
	<u>1,661</u>	<u>(2,387)</u>	<u>(726)</u>
<b>TOTAL FUNDS</b>	<u>26,817</u>	<u>(40,233)</u>	<u>(13,416)</u>

DOWNPATRICK GROUP SCOUTING IRELAND

Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2024

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/9/22 £	Net movement in funds £	At 31/8/23 £
<b>Unrestricted funds</b>			
General fund	262,675	(10,916)	251,759
<b>Restricted funds</b>			
Education Authority	1,364	-	1,364
Garfield Weston	<u>2,812</u>	<u>(703)</u>	<u>2,109</u>
	<u>4,176</u>	<u>(703)</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>	<u>266,851</u>	<u>(11,619)</u>	<u>255,232</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	33,424	(44,340)	(10,916)
<b>Restricted funds</b>			
Education Authority	2,200	(2,200)	-
Garfield Weston	-	(703)	(703)
National Lottery	1,098	(1,098)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>6,298</u>	<u>(7,001)</u>	<u>(703)</u>
<b>TOTAL FUNDS</b>	<u>39,722</u>	<u>(51,341)</u>	<u>(11,619)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/22 £	Net movement in funds £	At 31/8/24 £
<b>Unrestricted funds</b>			
General fund	262,675	(23,606)	239,069
<b>Restricted funds</b>			
Education Authority	1,364	(198)	1,166
Garfield Weston	<u>2,812</u>	<u>(1,231)</u>	<u>1,581</u>
	<u>4,176</u>	<u>(1,429)</u>	<u>2,747</u>
<b>TOTAL FUNDS</b>	<u>266,851</u>	<u>(25,035)</u>	<u>241,816</u>

## DOWNPATRICK GROUP SCOUTING IRELAND

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2024

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#### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	58,580	(82,186)	(23,606)
<b>Restricted funds</b>			
Education Authority	3,862	(4,060)	(198)
Garfield Weston	(1)	(1,230)	(1,231)
National Lottery	1,098	(1,098)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>7,959</u>	<u>(9,388)</u>	<u>(1,429)</u>
<b>TOTAL FUNDS</b>	<u>66,539</u>	<u>(91,574)</u>	<u>(25,035)</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2024.

**DOWNPATRICK GROUP SCOUTING IRELAND****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2024**

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	31/8/24	31/8/23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
Gifts	-	1
General Income	712	2,290
Grants	7,514	8,254
Membership & subscription fees	<u>6,353</u>	<u>5,165</u>
	14,579	15,710
<b>Investment income</b>		
Rents received	10,297	16,576
Deposit account interest	<u>25</u>	<u>3</u>
	10,322	16,579
<b>Charitable activities</b>		
Camping & activities	1,786	7,385
Uniform	<u>130</u>	<u>48</u>
	<u>1,916</u>	<u>7,433</u>
<b>Total incoming resources</b>	<b>26,817</b>	<b>39,722</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	3,260	3,199
Rates and water	353	371
Insurance	3,155	2,764
Light and heat	4,854	6,189
Training	70	-
Activities & travel	8,622	12,616
Repairs & maintenance	<u>2,448</u>	<u>9,438</u>
	22,762	34,577
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,518	1,157
Sundries	679	-
Membership fees	3,441	2,836
Depreciation	10,553	11,429
Bank charges	<u>280</u>	<u>299</u>
	16,471	15,721

This page does not form part of the statutory financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2024**

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	31/8/24	31/8/23
	£	£
<b>Management</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,000</u>	<u>1,043</u>
Total resources expended	<u>40,233</u>	<u>51,341</u>
<b>Net expenditure</b>	<u>(13,416)</u>	<u>(11,619)</u>

This page does not form part of the statutory financial statements

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**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2023  
for  
DOWNPATRICK GROUP SCOUTING IRELAND**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

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# DOWNPATRICK GROUP SCOUTING IRELAND

## Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

#### Significant activities

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of three mini-buses.

#### Public benefit

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operates. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

### ACHIEVEMENT AND PERFORMANCE

#### Internal and external factors

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

### FINANCIAL REVIEW

#### Principal funding sources

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

#### Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,241. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2023 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £255,232. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2023 were £20,241. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £231,518.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in 10th September 2022.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

##### **Organisational structure**

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practices.

The group has strong operational links with the Education Authority, local schools and Trusts and Foundations.

## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

106006

##### **Principal address**

c/o Mr Pat Higgins  
The Scout Hall  
Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6N

##### **Trustees**

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

##### **Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

##### **Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Report of the Trustees  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Group Council**

Mrs S Prenter (Chairperson)

Mr M Mc Elroy (Vice Chairperson)

Mr G Taggart (Treasurer)

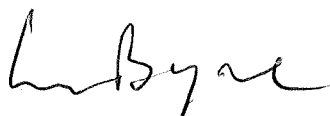
Mrs C Taggart (Secretary)

Mr L Byrne

Mr J Hanna

Miss S Taggart

Approved by order of the board of trustees on 26 February 2024 and signed on its behalf by:



L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages six to fourteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

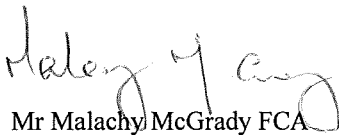
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Malachy McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

26 February 2024

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/8/23 Total funds £	31/8/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants	2	9,412	6,298	15,710	20,141
<b>Charitable activities</b>					
General charitable activities	4	7,433	-	7,433	1,720
Investment income	3	<u>16,579</u>	<u>-</u>	<u>16,579</u>	<u>12,282</u>
<b>Total</b>		<u>33,424</u>	<u>6,298</u>	<u>39,722</u>	<u>34,143</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>44,340</u>	<u>7,001</u>	<u>51,341</u>	<u>48,860</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,916)</b>	<b>(703)</b>	<b>(11,619)</b>	<b>(14,717)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>251,759</u></u>	<u><u>3,473</u></u>	<u><u>255,232</u></u>	<u><u>266,851</u></u>

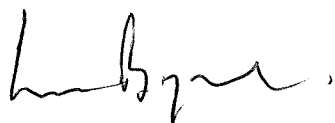
The notes form part of these financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Balance Sheet  
31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/8/23 Total funds £	31/8/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	231,518	3,473	234,991	246,420
<b>CURRENT ASSETS</b>					
Debtors	8	2,832	-	2,832	2,441
Cash at bank		<u>21,518</u>	<u>-</u>	<u>21,518</u>	<u>23,199</u>
		24,350	-	24,350	25,640
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(4,109)</u>	<u>-</u>	<u>(4,109)</u>	<u>(5,209)</u>
<b>NET CURRENT ASSETS</b>					
		<u>20,241</u>	<u>-</u>	<u>20,241</u>	<u>20,431</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>251,759</u>	<u>3,473</u>	<u>255,232</u>	<u>266,851</u>
<b>NET ASSETS</b>					
		<u>251,759</u>	<u>3,473</u>	<u>255,232</u>	<u>266,851</u>
<b>FUNDS</b>					
Unrestricted funds	10			251,759	262,675
Restricted funds				<u>3,473</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>					
				<u>255,232</u>	<u>266,851</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2024 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023****2. DONATIONS AND GRANTS**

	31/8/23	31/8/22
	£	£
General Income	2,291	1,642
Grants	8,254	12,802
Membership & subscription fees	<u>5,165</u>	<u>5,697</u>
	<u>15,710</u>	<u>20,141</u>

Grants received, included in the above, are as follows:

	31/8/23	31/8/22
	£	£
General grant	(9,448)	1,000
Education Authority	2,200	3,550
Halifax	-	2,500
National Lottery	4,248	5,752
Clothworkers Foundation Award	3,000	-
Other grants	<u>8,254</u>	<u>-</u>
	<u>8,254</u>	<u>12,802</u>

**3. INVESTMENT INCOME**

	31/8/23	31/8/22
	£	£
Rents received	16,576	12,254
Deposit account interest	<u>3</u>	<u>28</u>
	<u>16,579</u>	<u>12,282</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

		31/8/23	31/8/22
	Activity	£	£
Camping & activities	General charitable activities	7,385	1,645
Uniform	General charitable activities	<u>48</u>	<u>75</u>
		<u>7,433</u>	<u>1,720</u>

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023****5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	14,389	5,752	20,141
<b>Charitable activities</b>			
General charitable activities	1,720	-	1,720
Investment income	<u>12,282</u>	<u>-</u>	<u>12,282</u>
<b>Total</b>	<u>28,391</u>	<u>5,752</u>	<u>34,143</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	<u>41,864</u>	<u>6,996</u>	<u>48,860</u>
<b>NET INCOME/(EXPENDITURE)</b>	(13,473)	(1,244)	(14,717)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>276,148</u>	<u>5,420</u>	<u>281,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>262,675</u>	<u>4,176</u>	<u>266,851</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>431,314</u>	<u>1,880</u>	<u>14,623</u>
<b>DEPRECIATION</b>			
At 1 September 2022	195,649	640	13,207
Charge for year	<u>8,626</u>	<u>248</u>	<u>563</u>
At 31 August 2023	<u>204,275</u>	<u>888</u>	<u>13,770</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>227,039</u>	<u>992</u>	<u>853</u>
At 31 August 2022	<u>235,665</u>	<u>1,240</u>	<u>1,416</u>

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>45,169</u>	<u>16,808</u>	<u>509,794</u>
<b>DEPRECIATION</b>			
At 1 September 2022	37,731	16,147	263,374
Charge for year	<u>1,860</u>	<u>132</u>	<u>11,429</u>
At 31 August 2023	<u>39,591</u>	<u>16,279</u>	<u>274,803</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>5,578</u>	<u>529</u>	<u>234,991</u>
At 31 August 2022	<u>7,438</u>	<u>661</u>	<u>246,420</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23 £	31/8/22 £
Prepayments and accrued income	<u>2,832</u>	<u>2,441</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23	31/8/22
	£	£
Other creditors	<u>4,109</u>	<u>5,209</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	262,675	(10,916)	251,759
<b>Restricted funds</b>			
Education Authority	1,364	-	1,364
Garfield Weston	<u>2,812</u>	<u>(703)</u>	<u>2,109</u>
	<u>4,176</u>	<u>(703)</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>	<u>266,851</u>	<u>(11,619)</u>	<u>255,232</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,424	(44,340)	(10,916)
<b>Restricted funds</b>			
Education Authority	2,200	(2,200)	-
Garfield Weston	-	(703)	(703)
National Lottery	1,098	(1,098)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	-
	<u>6,298</u>	<u>(7,001)</u>	<u>(703)</u>
<b>TOTAL FUNDS</b>	<u>39,722</u>	<u>(51,341)</u>	<u>(11,619)</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	276,148	(13,473)	262,675
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	<u>3,750</u>	<u>(938)</u>	<u>2,812</u>
	<u>5,420</u>	<u>(1,244)</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(14,717)</u>	<u>266,851</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,391	(41,864)	(13,473)
<b>Restricted funds</b>			
Education Authority	-	(306)	(306)
Garfield Weston	-	(938)	(938)
National Lottery	<u>5,752</u>	<u>(5,752)</u>	<u>-</u>
	<u>5,752</u>	<u>(6,996)</u>	<u>(1,244)</u>
<b>TOTAL FUNDS</b>	<u>34,143</u>	<u>(48,860)</u>	<u>(14,717)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
<b>Unrestricted funds</b>			
General fund	276,148	(24,389)	251,759
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	<u>3,750</u>	<u>(1,641)</u>	<u>2,109</u>
	<u>5,420</u>	<u>(1,947)</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(26,336)</u>	<u>255,232</u>

## DOWNPATRICK GROUP SCOUTING IRELAND

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2023

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#### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,815	(86,204)	(24,389)
<b>Restricted funds</b>			
Education Authority	2,200	(2,506)	(306)
Garfield Weston	-	(1,641)	(1,641)
National Lottery	6,850	(6,850)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>12,050</u>	<u>(13,997)</u>	<u>(1,947)</u>
<b>TOTAL FUNDS</b>	<u>73,865</u>	<u>(100,201)</u>	<u>(26,336)</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

**DOWNPATRICK GROUP SCOUTING IRELAND****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

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	31/8/23	31/8/22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
General Income	2,291	1,642
Grants	8,254	12,802
Membership & subscription fees	<u>5,165</u>	<u>5,697</u>
	15,710	20,141
<b>Investment income</b>		
Rents received	16,576	12,254
Deposit account interest	<u>3</u>	<u>28</u>
	16,579	12,282
<b>Charitable activities</b>		
Camping & activities	7,385	1,645
Uniform	<u>48</u>	<u>75</u>
	<u>7,433</u>	<u>1,720</u>
<b>Total incoming resources</b>	<b>39,722</b>	<b>34,143</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	3,199	3,204
Rates and water	371	1,159
Insurance	2,764	2,930
Light and heat	6,189	3,321
Uniforms	-	128
Activities & travel	12,616	10,530
Repairs & maintenance	<u>9,438</u>	<u>9,431</u>
	34,577	30,703
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,157	1,191
Sundries	-	135
Membership fees	2,836	3,795
Depreciation	11,429	11,937
Bank charges	<u>299</u>	<u>272</u>
	15,721	17,330

This page does not form part of the statutory financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

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	31/8/23	31/8/22
	£	£
<b>Management</b>		
<b>Finance</b>		
Loss on sale of tangible fixed assets	-	(55)
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,043</u>	<u>882</u>
Total resources expended	<u>51,341</u>	<u>48,860</u>
<b>Net expenditure</b>	<u>(11,619)</u>	<u>(14,717)</u>

This page does not form part of the statutory financial statements

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**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Annual report

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2023  
for  
DOWNPATRICK GROUP SCOUTING IRELAND**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

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# DOWNPATRICK GROUP SCOUTING IRELAND

## Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

#### Significant activities

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of three mini-buses.

#### Public benefit

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operates. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

### ACHIEVEMENT AND PERFORMANCE

#### Internal and external factors

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

### FINANCIAL REVIEW

#### Principal funding sources

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

#### Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,241. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2023 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £255,232. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2023 were £20,241. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £231,518.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in 10th September 2022.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

##### **Organisational structure**

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practices.

The group has strong operational links with the Education Authority, local schools and Trusts and Foundations.

## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

106006

##### **Principal address**

c/o Mr Pat Higgins  
The Scout Hall  
Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6N

##### **Trustees**

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

##### **Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

##### **Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Report of the Trustees  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Group Council**

Mrs S Prenter (Chairperson)

Mr M Mc Elroy (Vice Chairperson)

Mr G Taggart (Treasurer)

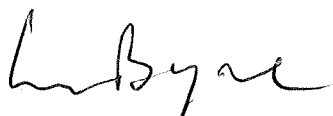
Mrs C Taggart (Secretary)

Mr L Byrne

Mr J Hanna

Miss S Taggart

Approved by order of the board of trustees on 26 February 2024 and signed on its behalf by:



L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages six to fourteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

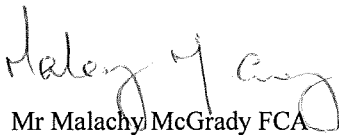
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Malachy McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

26 February 2024

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/8/23 Total funds £	31/8/22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants	2	9,412	6,298	15,710	20,141
<b>Charitable activities</b>					
General charitable activities	4	7,433	-	7,433	1,720
Investment income	3	<u>16,579</u>	<u>-</u>	<u>16,579</u>	<u>12,282</u>
<b>Total</b>		<u>33,424</u>	<u>6,298</u>	<u>39,722</u>	<u>34,143</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>44,340</u>	<u>7,001</u>	<u>51,341</u>	<u>48,860</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,916)</b>	<b>(703)</b>	<b>(11,619)</b>	<b>(14,717)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>251,759</b></u>	<u><b>3,473</b></u>	<u><b>255,232</b></u>	<u><b>266,851</b></u>

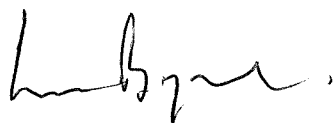
The notes form part of these financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Balance Sheet  
31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/8/23 Total funds £	31/8/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	231,518	3,473	234,991	246,420
<b>CURRENT ASSETS</b>					
Debtors	8	2,832	-	2,832	2,441
Cash at bank		<u>21,518</u>	<u>-</u>	<u>21,518</u>	<u>23,199</u>
		24,350	-	24,350	25,640
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(4,109)</u>	<u>-</u>	<u>(4,109)</u>	<u>(5,209)</u>
<b>NET CURRENT ASSETS</b>					
		<u>20,241</u>	<u>-</u>	<u>20,241</u>	<u>20,431</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>251,759</u>	<u>3,473</u>	<u>255,232</u>	<u>266,851</u>
<b>NET ASSETS</b>					
		<u>251,759</u>	<u>3,473</u>	<u>255,232</u>	<u>266,851</u>
<b>FUNDS</b>					
Unrestricted funds	10			251,759	262,675
Restricted funds				<u>3,473</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>					
				<u>255,232</u>	<u>266,851</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2024 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**2. DONATIONS AND GRANTS**

	31/8/23	31/8/22
	£	£
General Income	2,291	1,642
Grants	8,254	12,802
Membership & subscription fees	<u>5,165</u>	<u>5,697</u>
	<u>15,710</u>	<u>20,141</u>

Grants received, included in the above, are as follows:

	31/8/23	31/8/22
	£	£
General grant	(9,448)	1,000
Education Authority	2,200	3,550
Halifax	-	2,500
National Lottery	4,248	5,752
Clothworkers Foundation Award	3,000	-
Other grants	<u>8,254</u>	<u>-</u>
	<u>8,254</u>	<u>12,802</u>

**3. INVESTMENT INCOME**

	31/8/23	31/8/22
	£	£
Rents received	16,576	12,254
Deposit account interest	<u>3</u>	<u>28</u>
	<u>16,579</u>	<u>12,282</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31/8/23	31/8/22
	£	£
Camping & activities	7,385	1,645
Uniform	<u>48</u>	<u>75</u>
	<u>7,433</u>	<u>1,720</u>

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023****5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	14,389	5,752	20,141
<b>Charitable activities</b>			
General charitable activities	1,720	-	1,720
Investment income	<u>12,282</u>	<u>-</u>	<u>12,282</u>
<b>Total</b>	<u>28,391</u>	<u>5,752</u>	<u>34,143</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	<u>41,864</u>	<u>6,996</u>	<u>48,860</u>
<b>NET INCOME/(EXPENDITURE)</b>	(13,473)	(1,244)	(14,717)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>276,148</u>	<u>5,420</u>	<u>281,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>262,675</u>	<u>4,176</u>	<u>266,851</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>431,314</u>	<u>1,880</u>	<u>14,623</u>
<b>DEPRECIATION</b>			
At 1 September 2022	195,649	640	13,207
Charge for year	<u>8,626</u>	<u>248</u>	<u>563</u>
At 31 August 2023	<u>204,275</u>	<u>888</u>	<u>13,770</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>227,039</u>	<u>992</u>	<u>853</u>
At 31 August 2022	<u>235,665</u>	<u>1,240</u>	<u>1,416</u>

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>45,169</u>	<u>16,808</u>	<u>509,794</u>
<b>DEPRECIATION</b>			
At 1 September 2022	37,731	16,147	263,374
Charge for year	<u>1,860</u>	<u>132</u>	<u>11,429</u>
At 31 August 2023	<u>39,591</u>	<u>16,279</u>	<u>274,803</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>5,578</u>	<u>529</u>	<u>234,991</u>
At 31 August 2022	<u>7,438</u>	<u>661</u>	<u>246,420</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23 £	31/8/22 £
Prepayments and accrued income	<u>2,832</u>	<u>2,441</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23	31/8/22
	£	£
Other creditors	<u>4,109</u>	<u>5,209</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	262,675	(10,916)	251,759
<b>Restricted funds</b>			
Education Authority	1,364	-	1,364
Garfield Weston	<u>2,812</u>	<u>(703)</u>	<u>2,109</u>
	<u>4,176</u>	<u>(703)</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>	<u>266,851</u>	<u>(11,619)</u>	<u>255,232</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,424	(44,340)	(10,916)
<b>Restricted funds</b>			
Education Authority	2,200	(2,200)	-
Garfield Weston	-	(703)	(703)
National Lottery	1,098	(1,098)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	-
	<u>6,298</u>	<u>(7,001)</u>	<u>(703)</u>
<b>TOTAL FUNDS</b>	<u>39,722</u>	<u>(51,341)</u>	<u>(11,619)</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	276,148	(13,473)	262,675
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	<u>3,750</u>	<u>(938)</u>	<u>2,812</u>
	<u>5,420</u>	<u>(1,244)</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(14,717)</u>	<u>266,851</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,391	(41,864)	(13,473)
<b>Restricted funds</b>			
Education Authority	-	(306)	(306)
Garfield Weston	-	(938)	(938)
National Lottery	<u>5,752</u>	<u>(5,752)</u>	<u>-</u>
	<u>5,752</u>	<u>(6,996)</u>	<u>(1,244)</u>
<b>TOTAL FUNDS</b>	<u>34,143</u>	<u>(48,860)</u>	<u>(14,717)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
<b>Unrestricted funds</b>			
General fund	276,148	(24,389)	251,759
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	<u>3,750</u>	<u>(1,641)</u>	<u>2,109</u>
	<u>5,420</u>	<u>(1,947)</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(26,336)</u>	<u>255,232</u>

## DOWNPATRICK GROUP SCOUTING IRELAND

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2023

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#### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,815	(86,204)	(24,389)
<b>Restricted funds</b>			
Education Authority	2,200	(2,506)	(306)
Garfield Weston	-	(1,641)	(1,641)
National Lottery	6,850	(6,850)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>12,050</u>	<u>(13,997)</u>	<u>(1,947)</u>
<b>TOTAL FUNDS</b>	<u>73,865</u>	<u>(100,201)</u>	<u>(26,336)</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

**DOWNPATRICK GROUP SCOUTING IRELAND****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

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	31/8/23	31/8/22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
General Income	2,291	1,642
Grants	8,254	12,802
Membership & subscription fees	<u>5,165</u>	<u>5,697</u>
	15,710	20,141
<b>Investment income</b>		
Rents received	16,576	12,254
Deposit account interest	<u>3</u>	<u>28</u>
	16,579	12,282
<b>Charitable activities</b>		
Camping & activities	7,385	1,645
Uniform	<u>48</u>	<u>75</u>
	<u>7,433</u>	<u>1,720</u>
<b>Total incoming resources</b>	<b>39,722</b>	<b>34,143</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	3,199	3,204
Rates and water	371	1,159
Insurance	2,764	2,930
Light and heat	6,189	3,321
Uniforms	-	128
Activities & travel	12,616	10,530
Repairs & maintenance	<u>9,438</u>	<u>9,431</u>
	34,577	30,703
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,157	1,191
Sundries	-	135
Membership fees	2,836	3,795
Depreciation	11,429	11,937
Bank charges	<u>299</u>	<u>272</u>
	15,721	17,330

This page does not form part of the statutory financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

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	31/8/23	31/8/22
	£	£
<b>Management</b>		
<b>Finance</b>		
Loss on sale of tangible fixed assets	-	(55)
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,043</u>	<u>882</u>
Total resources expended	<u>51,341</u>	<u>48,860</u>
<b>Net expenditure</b>	<u>(11,619)</u>	<u>(14,717)</u>

This page does not form part of the statutory financial statements

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**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Annual return

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2023  
for  
DOWNPATRICK GROUP SCOUTING IRELAND**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 AUGUST 2023**

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<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14
<b>Detailed Statement of Financial Activities</b>	15 to 16

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# DOWNPATRICK GROUP SCOUTING IRELAND

## Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

#### Significant activities

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of three mini-buses.

#### Public benefit

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operates. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

### ACHIEVEMENT AND PERFORMANCE

#### Internal and external factors

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

### FINANCIAL REVIEW

#### Principal funding sources

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

#### Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,241. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2023 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £255,232. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2023 were £20,241. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £231,518.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in 10th September 2022.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

##### **Organisational structure**

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practices.

The group has strong operational links with the Education Authority, local schools and Trusts and Foundations.

## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2023**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

106006

##### **Principal address**

c/o Mr Pat Higgins  
The Scout Hall  
Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6N

##### **Trustees**

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

##### **Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

##### **Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Report of the Trustees  
FOR THE YEAR ENDED 31 AUGUST 2023**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Group Council**

Mrs S Prenter (Chairperson)

Mr M Mc Elroy (Vice Chairperson)

Mr G Taggart (Treasurer)

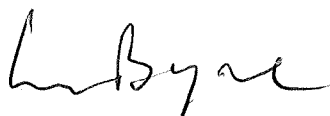
Mrs C Taggart (Secretary)

Mr L Byrne

Mr J Hanna

Miss S Taggart

Approved by order of the board of trustees on 26 February 2024 and signed on its behalf by:



L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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I report on the accounts of the charity for the year ended 31 August 2023, which are set out on pages six to fourteen.

**Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

**Basis of the independent examiner's report**

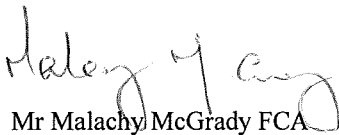
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

**Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Mr Malachy McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

26 February 2024

**DOWNPATRICK GROUP SCOUTING IRELAND****Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

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		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>31/8/23 Total funds £</b>	<b>31/8/22 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>				
Donations and grants	2	9,412	6,298	15,710	20,141
<b>Charitable activities</b>	4				
General charitable activities		7,433	-	7,433	1,720
Investment income	3	<u>16,579</u>	<u>-</u>	<u>16,579</u>	<u>12,282</u>
<b>Total</b>		<u>33,424</u>	<u>6,298</u>	<u>39,722</u>	<u>34,143</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>44,340</u>	<u>7,001</u>	<u>51,341</u>	<u>48,860</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(10,916)</b>	<b>(703)</b>	<b>(11,619)</b>	<b>(14,717)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>251,759</u></u>	<u><u>3,473</u></u>	<u><u>255,232</u></u>	<u><u>266,851</u></u>

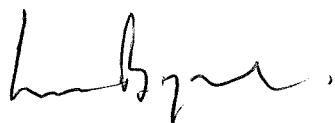
The notes form part of these financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Balance Sheet  
31 AUGUST 2023**

	Notes	Unrestricted funds £	Restricted funds £	31/8/23 Total funds £	31/8/22 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	231,518	3,473	234,991	246,420
<b>CURRENT ASSETS</b>					
Debtors	8	2,832	-	2,832	2,441
Cash at bank		<u>21,518</u>	<u>-</u>	<u>21,518</u>	<u>23,199</u>
		24,350	-	24,350	25,640
<b>CREDITORS</b>					
Amounts falling due within one year	9	<u>(4,109)</u>	<u>-</u>	<u>(4,109)</u>	<u>(5,209)</u>
<b>NET CURRENT ASSETS</b>					
		<u>20,241</u>	<u>-</u>	<u>20,241</u>	<u>20,431</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>251,759</u>	<u>3,473</u>	<u>255,232</u>	<u>266,851</u>
<b>NET ASSETS</b>					
		<u>251,759</u>	<u>3,473</u>	<u>255,232</u>	<u>266,851</u>
<b>FUNDS</b>					
Unrestricted funds	10			251,759	262,675
Restricted funds				<u>3,473</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>					
				<u>255,232</u>	<u>266,851</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 26 February 2024 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act (Northern Ireland) 2008. The financial statements have been prepared under the historical cost convention.

### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**2. DONATIONS AND GRANTS**

	31/8/23	31/8/22
	£	£
General Income	2,291	1,642
Grants	8,254	12,802
Membership & subscription fees	<u>5,165</u>	<u>5,697</u>
	<u>15,710</u>	<u>20,141</u>

Grants received, included in the above, are as follows:

	31/8/23	31/8/22
	£	£
General grant	(9,448)	1,000
Education Authority	2,200	3,550
Halifax	-	2,500
National Lottery	4,248	5,752
Clothworkers Foundation Award	3,000	-
Other grants	<u>8,254</u>	<u>-</u>
	<u>8,254</u>	<u>12,802</u>

**3. INVESTMENT INCOME**

	31/8/23	31/8/22
	£	£
Rents received	16,576	12,254
Deposit account interest	<u>3</u>	<u>28</u>
	<u>16,579</u>	<u>12,282</u>

**4. INCOME FROM CHARITABLE ACTIVITIES**

	31/8/23	31/8/22
	£	£
Camping & activities	7,385	1,645
Uniform	<u>48</u>	<u>75</u>
	<u>7,433</u>	<u>1,720</u>

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023****5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 August 2023 nor for the year ended 31 August 2022.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	14,389	5,752	20,141
<b>Charitable activities</b>			
General charitable activities	1,720	-	1,720
Investment income	<u>12,282</u>	<u>-</u>	<u>12,282</u>
<b>Total</b>	<u>28,391</u>	<u>5,752</u>	<u>34,143</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	<u>41,864</u>	<u>6,996</u>	<u>48,860</u>
<b>NET INCOME/(EXPENDITURE)</b>	(13,473)	(1,244)	(14,717)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>276,148</u>	<u>5,420</u>	<u>281,568</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>262,675</u>	<u>4,176</u>	<u>266,851</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>431,314</u>	<u>1,880</u>	<u>14,623</u>
<b>DEPRECIATION</b>			
At 1 September 2022	195,649	640	13,207
Charge for year	<u>8,626</u>	<u>248</u>	<u>563</u>
At 31 August 2023	<u>204,275</u>	<u>888</u>	<u>13,770</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>227,039</u>	<u>992</u>	<u>853</u>
At 31 August 2022	<u>235,665</u>	<u>1,240</u>	<u>1,416</u>

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2022 and 31 August 2023	<u>45,169</u>	<u>16,808</u>	<u>509,794</u>
<b>DEPRECIATION</b>			
At 1 September 2022	37,731	16,147	263,374
Charge for year	<u>1,860</u>	<u>132</u>	<u>11,429</u>
At 31 August 2023	<u>39,591</u>	<u>16,279</u>	<u>274,803</u>
<b>NET BOOK VALUE</b>			
At 31 August 2023	<u>5,578</u>	<u>529</u>	<u>234,991</u>
At 31 August 2022	<u>7,438</u>	<u>661</u>	<u>246,420</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23 £	31/8/22 £
Prepayments and accrued income	<u>2,832</u>	<u>2,441</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/23	31/8/22
	£	£
Other creditors	<u>4,109</u>	<u>5,209</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/22	Net movement in funds	At 31/8/23
	£	£	£
<b>Unrestricted funds</b>			
General fund	262,675	(10,916)	251,759
<b>Restricted funds</b>			
Education Authority	1,364	-	1,364
Garfield Weston	<u>2,812</u>	<u>(703)</u>	<u>2,109</u>
	<u>4,176</u>	<u>(703)</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>	<u>266,851</u>	<u>(11,619)</u>	<u>255,232</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	33,424	(44,340)	(10,916)
<b>Restricted funds</b>			
Education Authority	2,200	(2,200)	-
Garfield Weston	-	(703)	(703)
National Lottery	1,098	(1,098)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	-
	<u>6,298</u>	<u>(7,001)</u>	<u>(703)</u>
<b>TOTAL FUNDS</b>	<u>39,722</u>	<u>(51,341)</u>	<u>(11,619)</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2023**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	276,148	(13,473)	262,675
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	<u>3,750</u>	<u>(938)</u>	<u>2,812</u>
	<u>5,420</u>	<u>(1,244)</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(14,717)</u>	<u>266,851</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,391	(41,864)	(13,473)
<b>Restricted funds</b>			
Education Authority	-	(306)	(306)
Garfield Weston	-	(938)	(938)
National Lottery	<u>5,752</u>	<u>(5,752)</u>	<u>-</u>
	<u>5,752</u>	<u>(6,996)</u>	<u>(1,244)</u>
<b>TOTAL FUNDS</b>	<u>34,143</u>	<u>(48,860)</u>	<u>(14,717)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/21 £	Net movement in funds £	At 31/8/23 £
<b>Unrestricted funds</b>			
General fund	276,148	(24,389)	251,759
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	<u>3,750</u>	<u>(1,641)</u>	<u>2,109</u>
	<u>5,420</u>	<u>(1,947)</u>	<u>3,473</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(26,336)</u>	<u>255,232</u>

## DOWNPATRICK GROUP SCOUTING IRELAND

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2023

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#### 10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	61,815	(86,204)	(24,389)
<b>Restricted funds</b>			
Education Authority	2,200	(2,506)	(306)
Garfield Weston	-	(1,641)	(1,641)
National Lottery	6,850	(6,850)	-
Clothworkers Foundation Award	<u>3,000</u>	<u>(3,000)</u>	<u>-</u>
	<u>12,050</u>	<u>(13,997)</u>	<u>(1,947)</u>
<b>TOTAL FUNDS</b>	<u>73,865</u>	<u>(100,201)</u>	<u>(26,336)</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2023.

**DOWNPATRICK GROUP SCOUTING IRELAND****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

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	31/8/23	31/8/22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
General Income	2,291	1,642
Grants	8,254	12,802
Membership & subscription fees	<u>5,165</u>	<u>5,697</u>
	15,710	20,141
<b>Investment income</b>		
Rents received	16,576	12,254
Deposit account interest	<u>3</u>	<u>28</u>
	16,579	12,282
<b>Charitable activities</b>		
Camping & activities	7,385	1,645
Uniform	<u>48</u>	<u>75</u>
	<u>7,433</u>	<u>1,720</u>
<b>Total incoming resources</b>	<b>39,722</b>	<b>34,143</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	3,199	3,204
Rates and water	371	1,159
Insurance	2,764	2,930
Light and heat	6,189	3,321
Uniforms	-	128
Activities & travel	12,616	10,530
Repairs & maintenance	<u>9,438</u>	<u>9,431</u>
	34,577	30,703
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,157	1,191
Sundries	-	135
Membership fees	2,836	3,795
Depreciation	11,429	11,937
Bank charges	<u>299</u>	<u>272</u>
	15,721	17,330

This page does not form part of the statutory financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2023**

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	31/8/23	31/8/22
	£	£
<b>Management</b>		
<b>Finance</b>		
Loss on sale of tangible fixed assets	-	(55)
<b>Governance costs</b>		
Accountancy and legal fees	<u>1,043</u>	<u>882</u>
Total resources expended	<u>51,341</u>	<u>48,860</u>
<b>Net expenditure</b>	<u>(11,619)</u>	<u>(14,717)</u>

This page does not form part of the statutory financial statements

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**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2022**

**for**

**DOWNPATRICK GROUP SCOUTING IRELAND**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 13
<b>Detailed Statement of Financial Activities</b>	14 to 15

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

##### **Significant activities**

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of three mini-buses.

##### **Public benefit**

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operate. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Internal and external factors**

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

##### **Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,431. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2022 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £266,851. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2022 were £20,431. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £246,420.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in May 2017.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

##### **Organisational structure**

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practices.

The group has strong operational links with the Education Authority, South Eastern Health & Care Trust, local schools and Trusts and Foundations.

## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

---

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

106006

##### **Principal address**

c/o Mr Pat Higgins  
The Scout Hall  
Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6N

##### **Trustees**

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

##### **Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

##### **Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Report of the Trustees  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Group Council**

Mrs S Prenter (Chairperson)

Mr M Mc Elroy (Vice Chairperson)

Mr G Taggart (Treasurer)

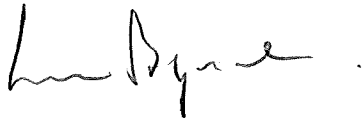
Mrs C Taggart (Secretary)

Mr L Byrne

Mr J Hanna

Miss S Taggart

Approved by order of the board of trustees on 23 May 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L Byrne', followed by a period.

L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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**Independent examiner's report to the trustees of Downpatrick Group Scouting Ireland**

I report to the charity trustees on my examination of the accounts of Downpatrick Group Scouting Ireland (the Trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr MB McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

23 May 2023

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/8/22 Total funds £	31/8/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants	2	16,034	5,752	21,786	31,244
<b>Charitable activities</b>					
General charitable activities	4	75	-	75	-
Investment income	3	12,282	-	12,282	4,813
<b>Total</b>		<u>28,391</u>	<u>5,752</u>	<u>34,143</u>	<u>36,057</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>41,864</u>	<u>6,996</u>	<u>48,860</u>	<u>40,261</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(13,473)</b>	<b>(1,244)</b>	<b>(14,717)</b>	<b>(4,204)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		276,148	5,420	281,568	285,772
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>262,675</u></u>	<u><u>4,176</u></u>	<u><u>266,851</u></u>	<u><u>281,568</u></u>

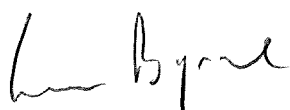
The notes form part of these financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Balance Sheet  
31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/8/22 Total funds £	31/8/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	242,244	4,176	246,420	258,031
<b>CURRENT ASSETS</b>					
Debtors	8	2,441	-	2,441	2,294
Cash at bank		23,199	-	23,199	23,513
		<u>25,640</u>	<u>-</u>	<u>25,640</u>	<u>25,807</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(5,209)	-	(5,209)	(2,270)
<b>NET CURRENT ASSETS</b>		<u>20,431</u>	<u>-</u>	<u>20,431</u>	<u>23,537</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>NET ASSETS</b>		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>FUNDS</b>	10				
Unrestricted funds				262,675	276,148
Restricted funds				4,176	5,420
<b>TOTAL FUNDS</b>				<u>266,851</u>	<u>281,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2023 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## DOWNPATRICK GROUP SCOUTING IRELAND

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2022

#### 2. DONATIONS AND GRANTS

	31/8/22	31/8/21
	£	£
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<u>21,786</u>	<u>31,244</u>

Grants received, included in the above, are as follows:

	31/8/22	31/8/21
	£	£
General grant	1,000	9,681
Education Authority	3,550	3,785
Halifax	2,500	-
National Lottery	5,752	-
	<u>12,802</u>	<u>13,466</u>

#### 3. INVESTMENT INCOME

	31/8/22	31/8/21
	£	£
Rents received	12,254	4,813
Deposit account interest	28	-
	<u>12,282</u>	<u>4,813</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	31/8/22	31/8/21
	£	£
Uniform	75	-
Activity		
General charitable activities		
	<u>75</u>	<u>-</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	18,959	12,285	31,244
Investment income	4,813	-	4,813
<b>Total</b>	<u>23,772</u>	<u>12,285</u>	<u>36,057</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	29,646	10,615	40,261
<b>NET INCOME/(EXPENDITURE)</b>	(5,874)	1,670	(4,204)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	282,022	3,750	285,772
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>276,148</u></u>	<u><u>5,420</u></u>	<u><u>281,568</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2021	431,314	1,670	14,623
Additions	-	210	-
Disposals	-	-	-
At 31 August 2022	<u>431,314</u>	<u>1,880</u>	<u>14,623</u>
<b>DEPRECIATION</b>			
At 1 September 2021	187,023	334	12,853
Charge for year	8,626	306	354
Eliminated on disposal	-	-	-
At 31 August 2022	<u>195,649</u>	<u>640</u>	<u>13,207</u>
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u><u>235,665</u></u>	<u><u>1,240</u></u>	<u><u>1,416</u></u>
At 31 August 2021	<u><u>244,291</u></u>	<u><u>1,336</u></u>	<u><u>1,770</u></u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**7. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2021	64,169	16,548	528,324
Additions	-	260	470
Disposals	(19,000)	-	(19,000)
	<u>45,169</u>	<u>16,808</u>	<u>509,794</u>
<b>DEPRECIATION</b>			
At 1 September 2021	54,058	16,025	270,293
Charge for year	2,528	122	11,936
Eliminated on disposal	(18,855)	-	(18,855)
	<u>37,731</u>	<u>16,147</u>	<u>263,374</u>
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u>7,438</u>	<u>661</u>	<u>246,420</u>
At 31 August 2021	<u>10,111</u>	<u>523</u>	<u>258,031</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22 £	31/8/21 £
Prepayments and accrued income	<u>2,441</u>	<u>2,294</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22 £	31/8/21 £
Other creditors	<u>5,209</u>	<u>2,270</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	276,148	(13,473)	262,675
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	3,750	(938)	2,812
	<u>5,420</u>	<u>(1,244)</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(14,717)</u>	<u>266,851</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,391	(41,864)	(13,473)
<b>Restricted funds</b>			
Education Authority	-	(306)	(306)
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>5,752</u>	<u>(6,996)</u>	<u>(1,244)</u>
<b>TOTAL FUNDS</b>	<u><u>34,143</u></u>	<u><u>(48,860)</u></u>	<u><u>(14,717)</u></u>

**Comparatives for movement in funds**

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	282,022	(5,874)	276,148
<b>Restricted funds</b>			
Education Authority	-	1,670	1,670
Garfield Weston	3,750	-	3,750
	<u>3,750</u>	<u>1,670</u>	<u>5,420</u>
<b>TOTAL FUNDS</b>	<u><u>285,772</u></u>	<u><u>(4,204)</u></u>	<u><u>281,568</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,772	(29,646)	(5,874)
<b>Restricted funds</b>			
Education Authority	12,285	(10,615)	1,670
<b>TOTAL FUNDS</b>	<u><u>36,057</u></u>	<u><u>(40,261)</u></u>	<u><u>(4,204)</u></u>

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022****10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	282,022	(19,347)	262,675
<b>Restricted funds</b>			
Education Authority	-	1,364	1,364
Garfield Weston	3,750	(938)	2,812
	<u>3,750</u>	<u>426</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>285,772</u>	<u>(18,921)</u>	<u>266,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,163	(71,510)	(19,347)
<b>Restricted funds</b>			
Education Authority	12,285	(10,921)	1,364
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>18,037</u>	<u>(17,611)</u>	<u>426</u>
<b>TOTAL FUNDS</b>	<u>70,200</u>	<u>(89,121)</u>	<u>(18,921)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**DOWNPATRICK GROUP SCOUTING IRELAND****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

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	31/8/22	31/8/21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<u>21,786</u>	<u>31,244</u>
<b>Investment income</b>		
Rents received	12,254	4,813
Deposit account interest	28	-
	<u>12,282</u>	<u>4,813</u>
<b>Charitable activities</b>		
Uniform	75	-
	<u>75</u>	<u>-</u>
<b>Total incoming resources</b>	<b>34,143</b>	<b>36,057</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	3,204	3,743
Rates and water	1,159	244
Insurance	2,930	2,483
Light and heat	3,321	1,529
Uniforms	128	417
Activities & travel	10,530	9,068
Repairs & maintenance	9,431	2,384
	<u>30,703</u>	<u>19,868</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,191	1,239
Sundries	135	622
Membership fees	3,795	4,746
Depreciation	11,937	12,905
Bank charges	272	214
	<u>17,330</u>	<u>19,726</u>
<b>Finance</b>		
Loss on sale of tangible fixed assets	(55)	-

This page does not form part of the statutory financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

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	31/8/22	31/8/21
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	882	360
Bank loan interest	-	307
	<u>882</u>	<u>667</u>
Total resources expended	<u>48,860</u>	<u>40,261</u>
<b>Net expenditure</b>	<u><u>(14,717)</u></u>	<u><u>(4,204)</u></u>

This page does not form part of the statutory financial statements

**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Annual report

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2022**

**for**

**DOWNPATRICK GROUP SCOUTING IRELAND**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 AUGUST 2022**

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

##### **Significant activities**

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of three mini-buses.

##### **Public benefit**

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operates. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Internal and external factors**

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

##### **Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,431. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2022 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £266,851. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2022 were £20,431. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £246,420.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in May 2017.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

##### **Organisational structure**

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practices.

The group has strong operational links with the Education Authority, South Eastern Health & Care Trust, local schools and Trusts and Foundations.

## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

106006

##### **Principal address**

c/o Mr Pat Higgins  
The Scout Hall  
Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6N

##### **Trustees**

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

##### **Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

##### **Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Report of the Trustees  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Group Council**

Mrs S Prenter (Chairperson)

Mr M Mc Elroy (Vice Chairperson)

Mr G Taggart (Treasurer)

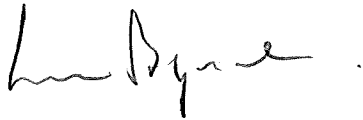
Mrs C Taggart (Secretary)

Mr L Byrne

Mr J Hanna

Miss S Taggart

Approved by order of the board of trustees on 23 May 2023 and signed on its behalf by:



L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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**Independent examiner's report to the trustees of Downpatrick Group Scouting Ireland**

I report to the charity trustees on my examination of the accounts of Downpatrick Group Scouting Ireland (the Trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

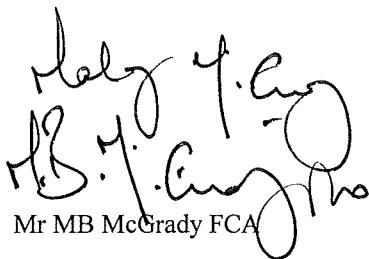
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr MB McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

23 May 2023

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/8/22 Total funds £	31/8/21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and grants	2	16,034	5,752	21,786	31,244
<b>Charitable activities</b>					
General charitable activities	4	75	-	75	-
Investment income	3	12,282	-	12,282	4,813
<b>Total</b>		<u>28,391</u>	<u>5,752</u>	<u>34,143</u>	<u>36,057</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>41,864</u>	<u>6,996</u>	<u>48,860</u>	<u>40,261</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(13,473)</b>	<b>(1,244)</b>	<b>(14,717)</b>	<b>(4,204)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		276,148	5,420	281,568	285,772
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>262,675</u></u>	<u><u>4,176</u></u>	<u><u>266,851</u></u>	<u><u>281,568</u></u>

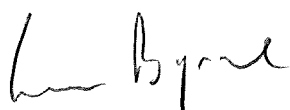
The notes form part of these financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Balance Sheet  
31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/8/22 Total funds £	31/8/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	242,244	4,176	246,420	258,031
<b>CURRENT ASSETS</b>					
Debtors	8	2,441	-	2,441	2,294
Cash at bank		23,199	-	23,199	23,513
		<u>25,640</u>	<u>-</u>	<u>25,640</u>	<u>25,807</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(5,209)	-	(5,209)	(2,270)
<b>NET CURRENT ASSETS</b>		<u>20,431</u>	<u>-</u>	<u>20,431</u>	<u>23,537</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>NET ASSETS</b>		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>FUNDS</b>	10				
Unrestricted funds				262,675	276,148
Restricted funds				4,176	5,420
<b>TOTAL FUNDS</b>				<u>266,851</u>	<u>281,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2023 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## DOWNPATRICK GROUP SCOUTING IRELAND

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2022

#### 2. DONATIONS AND GRANTS

	31/8/22	31/8/21
	£	£
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<u>21,786</u>	<u>31,244</u>

Grants received, included in the above, are as follows:

	31/8/22	31/8/21
	£	£
General grant	1,000	9,681
Education Authority	3,550	3,785
Halifax	2,500	-
National Lottery	5,752	-
	<u>12,802</u>	<u>13,466</u>

#### 3. INVESTMENT INCOME

	31/8/22	31/8/21
	£	£
Rents received	12,254	4,813
Deposit account interest	28	-
	<u>12,282</u>	<u>4,813</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	31/8/22	31/8/21
	£	£
Uniform	75	-
Activity		
General charitable activities		
	<u>75</u>	<u>-</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	18,959	12,285	31,244
Investment income	4,813	-	4,813
<b>Total</b>	<u>23,772</u>	<u>12,285</u>	<u>36,057</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	29,646	10,615	40,261
<b>NET INCOME/(EXPENDITURE)</b>	(5,874)	1,670	(4,204)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	282,022	3,750	285,772
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>276,148</u></u>	<u><u>5,420</u></u>	<u><u>281,568</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2021	431,314	1,670	14,623
Additions	-	210	-
Disposals	-	-	-
At 31 August 2022	<u>431,314</u>	<u>1,880</u>	<u>14,623</u>
<b>DEPRECIATION</b>			
At 1 September 2021	187,023	334	12,853
Charge for year	8,626	306	354
Eliminated on disposal	-	-	-
At 31 August 2022	<u>195,649</u>	<u>640</u>	<u>13,207</u>
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u><u>235,665</u></u>	<u><u>1,240</u></u>	<u><u>1,416</u></u>
At 31 August 2021	<u><u>244,291</u></u>	<u><u>1,336</u></u>	<u><u>1,770</u></u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**7. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2021	64,169	16,548	528,324
Additions	-	260	470
Disposals	(19,000)	-	(19,000)
	<u>45,169</u>	<u>16,808</u>	<u>509,794</u>
	At 31 August 2022		
<b>DEPRECIATION</b>			
At 1 September 2021	54,058	16,025	270,293
Charge for year	2,528	122	11,936
Eliminated on disposal	(18,855)	-	(18,855)
	<u>37,731</u>	<u>16,147</u>	<u>263,374</u>
	At 31 August 2022		
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u>7,438</u>	<u>661</u>	<u>246,420</u>
At 31 August 2021	<u>10,111</u>	<u>523</u>	<u>258,031</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22 £	31/8/21 £
Prepayments and accrued income	<u>2,441</u>	<u>2,294</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22 £	31/8/21 £
Other creditors	<u>5,209</u>	<u>2,270</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	276,148	(13,473)	262,675
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	3,750	(938)	2,812
	<u>5,420</u>	<u>(1,244)</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(14,717)</u>	<u>266,851</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,391	(41,864)	(13,473)
<b>Restricted funds</b>			
Education Authority	-	(306)	(306)
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>5,752</u>	<u>(6,996)</u>	<u>(1,244)</u>
<b>TOTAL FUNDS</b>	<u><u>34,143</u></u>	<u><u>(48,860)</u></u>	<u><u>(14,717)</u></u>

**Comparatives for movement in funds**

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	282,022	(5,874)	276,148
<b>Restricted funds</b>			
Education Authority	-	1,670	1,670
Garfield Weston	3,750	-	3,750
	<u>3,750</u>	<u>1,670</u>	<u>5,420</u>
<b>TOTAL FUNDS</b>	<u><u>285,772</u></u>	<u><u>(4,204)</u></u>	<u><u>281,568</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,772	(29,646)	(5,874)
<b>Restricted funds</b>			
Education Authority	12,285	(10,615)	1,670
<b>TOTAL FUNDS</b>	<u><u>36,057</u></u>	<u><u>(40,261)</u></u>	<u><u>(4,204)</u></u>

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022****10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	282,022	(19,347)	262,675
<b>Restricted funds</b>			
Education Authority	-	1,364	1,364
Garfield Weston	3,750	(938)	2,812
	<u>3,750</u>	<u>426</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>285,772</u>	<u>(18,921)</u>	<u>266,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,163	(71,510)	(19,347)
<b>Restricted funds</b>			
Education Authority	12,285	(10,921)	1,364
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>18,037</u>	<u>(17,611)</u>	<u>426</u>
<b>TOTAL FUNDS</b>	<u>70,200</u>	<u>(89,121)</u>	<u>(18,921)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**DOWNPATRICK GROUP SCOUTING IRELAND****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

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	31/8/22	31/8/21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<hr/>	<hr/>
	21,786	31,244
<b>Investment income</b>		
Rents received	12,254	4,813
Deposit account interest	28	-
	<hr/>	<hr/>
	12,282	4,813
<b>Charitable activities</b>		
Uniform	75	-
	<hr/>	<hr/>
<b>Total incoming resources</b>	<b>34,143</b>	<b>36,057</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	3,204	3,743
Rates and water	1,159	244
Insurance	2,930	2,483
Light and heat	3,321	1,529
Uniforms	128	417
Activities & travel	10,530	9,068
Repairs & maintenance	9,431	2,384
	<hr/>	<hr/>
	30,703	19,868
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,191	1,239
Sundries	135	622
Membership fees	3,795	4,746
Depreciation	11,937	12,905
Bank charges	272	214
	<hr/>	<hr/>
	17,330	19,726
<b>Finance</b>		
Loss on sale of tangible fixed assets	(55)	-

This page does not form part of the statutory financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

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	31/8/22	31/8/21
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	882	360
Bank loan interest	-	307
	<u>882</u>	<u>667</u>
Total resources expended	<u>48,860</u>	<u>40,261</u>
<b>Net expenditure</b>	<u><u>(14,717)</u></u>	<u><u>(4,204)</u></u>

This page does not form part of the statutory financial statements

**1st & 2nd Downpatrick Scout Group Scouting Ireland**

Northern Ireland - Charity number 106006

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# Annual return

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 August 2022**

**for**

**DOWNPATRICK GROUP SCOUTING IRELAND**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Contents of the Financial Statements  
FOR THE YEAR ENDED 31 AUGUST 2022**

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<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

##### **Significant activities**

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of three mini-buses.

##### **Public benefit**

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operate. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Internal and external factors**

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

#### **FINANCIAL REVIEW**

##### **Principal funding sources**

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

##### **Investment policy and objectives**

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

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## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **FINANCIAL REVIEW**

##### **Reserves policy**

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,431. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2022 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £266,851. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2022 were £20,431. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £246,420.

#### **FUTURE PLANS**

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in May 2017.

##### **Recruitment and appointment of new trustees**

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

##### **Organisational structure**

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practices.

The group has strong operational links with the Education Authority, South Eastern Health & Care Trust, local schools and Trusts and Foundations.

## **DOWNPATRICK GROUP SCOUTING IRELAND**

### **Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

##### **Related parties**

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

106006

##### **Principal address**

c/o Mr Pat Higgins  
The Scout Hall  
Thomas Russell Park  
Downpatrick  
Co. Down  
BT30 6N

##### **Trustees**

Mrs S Prenter  
Mrs C Taggart  
G Taggart  
L Byrne  
J Hanna  
Miss S Taggart

##### **Independent Examiner**

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

##### **Solicitors**

King & Boyd Solicitors  
37 St Patrick's Avenue  
Downpatrick  
Co Down  
BT30 6DW

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Report of the Trustees  
FOR THE YEAR ENDED 31 AUGUST 2022**

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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Group Council**

Mrs S Prenter (Chairperson)

Mr M Mc Elroy (Vice Chairperson)

Mr G Taggart (Treasurer)

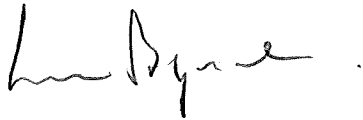
Mrs C Taggart (Secretary)

Mr L Byrne

Mr J Hanna

Miss S Taggart

Approved by order of the board of trustees on 23 May 2023 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'L Byrne', followed by a period.

L Byrne - Trustee

**Independent Examiner's Report to the Trustees of  
Downpatrick Group Scouting Ireland**

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**Independent examiner's report to the trustees of Downpatrick Group Scouting Ireland**

I report to the charity trustees on my examination of the accounts of Downpatrick Group Scouting Ireland (the Trust) for the year ended 31 August 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr MB McGrady FCA

M.B.McGrady & Co  
Chartered Accountants  
Rathmore House  
52 St Patricks Avenue  
Downpatrick  
Co. Down  
BT30 6DS

23 May 2023

**DOWNPATRICK GROUP SCOUTING IRELAND****Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

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		<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>31/8/22 Total funds £</b>	<b>31/8/21 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	<b>Notes</b>				
Donations and grants	2	16,034	5,752	21,786	31,244
<b>Charitable activities</b>	4				
General charitable activities		75	-	75	-
Investment income	3	12,282	-	12,282	4,813
<b>Total</b>		<u>28,391</u>	<u>5,752</u>	<u>34,143</u>	<u>36,057</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>					
General charitable activities		<u>41,864</u>	<u>6,996</u>	<u>48,860</u>	<u>40,261</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(13,473)</b>	<b>(1,244)</b>	<b>(14,717)</b>	<b>(4,204)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		276,148	5,420	281,568	285,772
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>262,675</u></u>	<u><u>4,176</u></u>	<u><u>266,851</u></u>	<u><u>281,568</u></u>

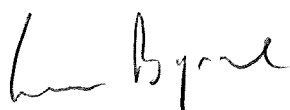
The notes form part of these financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Balance Sheet  
31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/8/22 Total funds £	31/8/21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	242,244	4,176	246,420	258,031
<b>CURRENT ASSETS</b>					
Debtors	8	2,441	-	2,441	2,294
Cash at bank		23,199	-	23,199	23,513
		<u>25,640</u>	<u>-</u>	<u>25,640</u>	<u>25,807</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(5,209)	-	(5,209)	(2,270)
<b>NET CURRENT ASSETS</b>		<u>20,431</u>	<u>-</u>	<u>20,431</u>	<u>23,537</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>NET ASSETS</b>		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
<b>FUNDS</b>	10				
Unrestricted funds				262,675	276,148
Restricted funds				4,176	5,420
<b>TOTAL FUNDS</b>				<u>266,851</u>	<u>281,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2023 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

## DOWNPATRICK GROUP SCOUTING IRELAND

### Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2022

#### 2. DONATIONS AND GRANTS

	31/8/22	31/8/21
	£	£
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<u>21,786</u>	<u>31,244</u>

Grants received, included in the above, are as follows:

	31/8/22	31/8/21
	£	£
General grant	1,000	9,681
Education Authority	3,550	3,785
Halifax	2,500	-
National Lottery	5,752	-
	<u>12,802</u>	<u>13,466</u>

#### 3. INVESTMENT INCOME

	31/8/22	31/8/21
	£	£
Rents received	12,254	4,813
Deposit account interest	28	-
	<u>12,282</u>	<u>4,813</u>

#### 4. INCOME FROM CHARITABLE ACTIVITIES

	31/8/22	31/8/21
	£	£
Uniform	75	-
Activity		
General charitable activities		
	<u>75</u>	<u>-</u>

#### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

##### Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and grants	18,959	12,285	31,244
Investment income	4,813	-	4,813
<b>Total</b>	<u>23,772</u>	<u>12,285</u>	<u>36,057</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
General charitable activities	29,646	10,615	40,261
<b>NET INCOME/(EXPENDITURE)</b>	(5,874)	1,670	(4,204)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	282,022	3,750	285,772
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>276,148</u></u>	<u><u>5,420</u></u>	<u><u>281,568</u></u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £
<b>COST</b>			
At 1 September 2021	431,314	1,670	14,623
Additions	-	210	-
Disposals	-	-	-
At 31 August 2022	<u>431,314</u>	<u>1,880</u>	<u>14,623</u>
<b>DEPRECIATION</b>			
At 1 September 2021	187,023	334	12,853
Charge for year	8,626	306	354
Eliminated on disposal	-	-	-
At 31 August 2022	<u>195,649</u>	<u>640</u>	<u>13,207</u>
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u><u>235,665</u></u>	<u><u>1,240</u></u>	<u><u>1,416</u></u>
At 31 August 2021	<u><u>244,291</u></u>	<u><u>1,336</u></u>	<u><u>1,770</u></u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**7. TANGIBLE FIXED ASSETS - continued**

	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>			
At 1 September 2021	64,169	16,548	528,324
Additions	-	260	470
Disposals	(19,000)	-	(19,000)
	<u>45,169</u>	<u>16,808</u>	<u>509,794</u>
	At 31 August 2022		
<b>DEPRECIATION</b>			
At 1 September 2021	54,058	16,025	270,293
Charge for year	2,528	122	11,936
Eliminated on disposal	(18,855)	-	(18,855)
	<u>37,731</u>	<u>16,147</u>	<u>263,374</u>
	At 31 August 2022		
<b>NET BOOK VALUE</b>			
At 31 August 2022	<u>7,438</u>	<u>661</u>	<u>246,420</u>
At 31 August 2021	<u>10,111</u>	<u>523</u>	<u>258,031</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22 £	31/8/21 £
Prepayments and accrued income	<u>2,441</u>	<u>2,294</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31/8/22 £	31/8/21 £
Other creditors	<u>5,209</u>	<u>2,270</u>

**10. MOVEMENT IN FUNDS**

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	276,148	(13,473)	262,675
<b>Restricted funds</b>			
Education Authority	1,670	(306)	1,364
Garfield Weston	3,750	(938)	2,812
	<u>5,420</u>	<u>(1,244)</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>281,568</u>	<u>(14,717)</u>	<u>266,851</u>

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022**

**10. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	28,391	(41,864)	(13,473)
<b>Restricted funds</b>			
Education Authority	-	(306)	(306)
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>5,752</u>	<u>(6,996)</u>	<u>(1,244)</u>
<b>TOTAL FUNDS</b>	<u><u>34,143</u></u>	<u><u>(48,860)</u></u>	<u><u>(14,717)</u></u>

**Comparatives for movement in funds**

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
<b>Unrestricted funds</b>			
General fund	282,022	(5,874)	276,148
<b>Restricted funds</b>			
Education Authority	-	1,670	1,670
Garfield Weston	3,750	-	3,750
	<u>3,750</u>	<u>1,670</u>	<u>5,420</u>
<b>TOTAL FUNDS</b>	<u><u>285,772</u></u>	<u><u>(4,204)</u></u>	<u><u>281,568</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,772	(29,646)	(5,874)
<b>Restricted funds</b>			
Education Authority	12,285	(10,615)	1,670
<b>TOTAL FUNDS</b>	<u><u>36,057</u></u>	<u><u>(40,261)</u></u>	<u><u>(4,204)</u></u>

**DOWNPATRICK GROUP SCOUTING IRELAND****Notes to the Financial Statements - continued  
FOR THE YEAR ENDED 31 AUGUST 2022****10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
<b>Unrestricted funds</b>			
General fund	282,022	(19,347)	262,675
<b>Restricted funds</b>			
Education Authority	-	1,364	1,364
Garfield Weston	3,750	(938)	2,812
	<u>3,750</u>	<u>426</u>	<u>4,176</u>
<b>TOTAL FUNDS</b>	<u>285,772</u>	<u>(18,921)</u>	<u>266,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	52,163	(71,510)	(19,347)
<b>Restricted funds</b>			
Education Authority	12,285	(10,921)	1,364
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>18,037</u>	<u>(17,611)</u>	<u>426</u>
<b>TOTAL FUNDS</b>	<u>70,200</u>	<u>(89,121)</u>	<u>(18,921)</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 August 2022.

**DOWNPATRICK GROUP SCOUTING IRELAND****Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

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	31/8/22	31/8/21
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and grants</b>		
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<u>21,786</u>	<u>31,244</u>
<b>Investment income</b>		
Rents received	12,254	4,813
Deposit account interest	28	-
	<u>12,282</u>	<u>4,813</u>
<b>Charitable activities</b>		
Uniform	75	-
	<u>75</u>	<u>-</u>
<b>Total incoming resources</b>	<b>34,143</b>	<b>36,057</b>
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	3,204	3,743
Rates and water	1,159	244
Insurance	2,930	2,483
Light and heat	3,321	1,529
Uniforms	128	417
Activities & travel	10,530	9,068
Repairs & maintenance	9,431	2,384
	<u>30,703</u>	<u>19,868</u>
<b>Support costs</b>		
<b>Management</b>		
Telephone	1,191	1,239
Sundries	135	622
Membership fees	3,795	4,746
Depreciation	11,937	12,905
Bank charges	272	214
	<u>17,330</u>	<u>19,726</u>
<b>Finance</b>		
Loss on sale of tangible fixed assets	(55)	-

This page does not form part of the statutory financial statements

**DOWNPATRICK GROUP SCOUTING IRELAND**

**Detailed Statement of Financial Activities  
FOR THE YEAR ENDED 31 AUGUST 2022**

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	31/8/22	31/8/21
	£	£
<b>Finance</b>		
<b>Governance costs</b>		
Accountancy and legal fees	882	360
Bank loan interest	-	307
	<u>882</u>	<u>667</u>
Total resources expended	<u>48,860</u>	<u>40,261</u>
<b>Net expenditure</b>	<u><u>(14,717)</u></u>	<u><u>(4,204)</u></u>

This page does not form part of the statutory financial statements