

THE SCOUT FOUNDATION (NI)

**DIRECTORS' REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2016**

**COMPANY NUMBER: NI 26154
CHARITY NUMBER: XR11142
CCNI NUMBER: 101206**

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**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

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**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE
OFFICERS AND PROFESSIONAL ADVISORS
YEAR ENDED 31 AUGUST 2016**

The board of directors	Wendy Morrow Mandy McCann Joseph Corey Kieran McCann Tony Smith Annette Byrne Jimmy Cunningham (resigned 24 September 2016) Christy McCann (appointed 24 September 2015) Oliver Keogh (appointed 26 September 2016)
Charity Number	XR11142
Company Number	NI 026154
CCNI Number	101206
Registered office	Suite 101 Lisburn Enterprise Centre Ballindery Road Lisburn BT28 2BP
Auditor	Grant Thornton Chartered Accountants & Registered Auditor Molyneux House Bride Street Dublin 8
Bankers	Bank of Ireland Belfast City Branch Belfast BT1 2BA

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

THE DIRECTORS' REPORT

YEAR ENDED 31 AUGUST 2016

The directors present their report and accounts for the year ended 31 August 2016.

The accounts are prepared in accordance with the accounting policies as set out in Note 1 to the Financial Statements and comply with the Charities Memorandum and Articles of Association, the Companies Act, 2006, the Charities Act (Northern Ireland), 2013, The Charities (Northern Ireland) order, 1987 and the Statement of Recommended Practice 2015 FRS 102.

Structure, Governance and management

The charity is a company limited by guarantee. Every member of the company undertakes to contribute to the assets of the company, in the event of the same being wound up while it is a member, or within one period while it ceases to be a member, for payment of the debts and liabilities of the company contracted before it ceases to be a member, and out of costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding £1.

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

Wendy Morrow	Tony Smith
Mandy McCann	Annette Byrne
Joseph Corey	Jimmy Cunningham
Kieran McCann	Christy McCann
Michael John Shinnick	

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

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

**SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

THE DIRECTORS' REPORT *continued*

YEAR ENDED 31 AUGUST 2016

Objects of the Charity

The objectives of the Charity is to inform, promote and develop the aims of Scouting Ireland and also to allocate grants to Scout groups, where appropriate.

Achieving the Associations Objectives

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

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

Charity Commission Guidance

The members have had regard to charity commission guidance on public benefit in section 17 of The Charities Act, 2011.

Organisational Structure

Individual members join a local group of Scouting Ireland. In the Northern Province there are five scout counties and seventy local groups and these groups and counties are supported by Scout Foundation (NI) and by Scouting Ireland's provincial management support team.

These groups and counties are represented at a National level through Scouting Ireland's National Council and the National Management Committee.

Management and Decision Making

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

The Scout Foundation (NI) employs an administrative manager whose role is to oversee the operations and administration of The Scout Foundation (NI) and who reports directly to the Board of the Scout Foundation (NI).

Related parties and Other Entities

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

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

THE DIRECTORS' REPORT *continued*

YEAR ENDED 31 AUGUST 2016

Volunteer members

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

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

Principal Risks and Uncertainties

The main risk to the Charity's future income is the decrease in the grant received from Youth Council for Northern Ireland.

Achievements and Performance

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

Financial Review

The Financial results for the period are shown on Pages 8 & 9.

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

Unrestricted funds are needed to:

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

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

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

Disclosure of Information to Auditors

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

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF DIRECTORS RESPONSIBILITIES

YEAR ENDED 31 AUGUST 2016

DIRECTORS' RESPONSIBILITIES

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'. Under Company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Company and of the surplus or deficit of the Company for that period. In preparing these financial statements, the directors are required to:

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

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

Signed by order of the board



Kieran McCann
Director

Date: 6/1/2017



Annette Byrne
Director

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF THE SCOUT FOUNDATION (NI)
YEAR ENDED 31 AUGUST 2016**

We have audited the financial statements of The Scout Foundation (NI) for the year ended 31 August 2016, which comprise the Statement of financial activities, the Statement of financial position, the Statement of cashflows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards issued by the Financial Reporting Council and promulgated by the Institute of Chartered Accountants in Ireland including FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

Respective responsibilities of directors and auditors

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

Scope of the audit of the financial statements

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

Opinion on financial statements

In our opinion the financial statements:

- give a true and fair view of the state of the Company's affairs as at 31 August 2016 and of its surplus for the year then ended;
- have been prepared in accordance with the requirements of the Companies Act

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

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

YEAR ENDED 31 AUGUST 2016

Opinion on other matter prescribed by the Companies Act 2006

In our opinion the information given in the Strategic report and the Directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements.

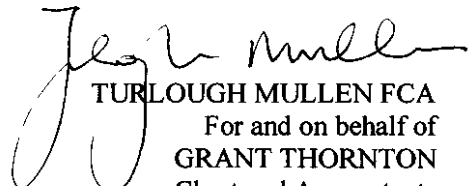
Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Molyneux House
Bride Street
Dublin 8

6 January 2017



TURLOUGH MULLEN FCA
For and on behalf of
GRANT THORNTON
Chartered Accountants
& Registered Auditor

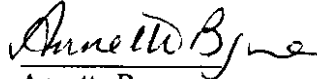
**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 AUGUST 2016

	Notes	Unrestricted funds	Restricted funds	Year ended 31 August 2016	Year ended 31 August 2015
		£	£	£	£
INCOME:					
Income from Charitable Activities	4	<u>110,423</u>	<u>153,052</u>	<u>263,475</u>	<u>130,634</u>
EXPENDITURE:					
Expenditure on Charitable Activities	5	56,590	153,052	209,642	135,355
TOTAL EXPENDITURE		<u>56,590</u>	<u>153,052</u>	<u>209,642</u>	<u>135,355</u>
NET INCOME/(EXPENDITURE)		<u>53,833</u>	-	<u>53,833</u>	<u>(4,721)</u>
Total funds brought forward	13	<u>71,581</u>	-	<u>71,581</u>	<u>76,302</u>
TOTAL FUNDS CARRIED FORWARD		<u>125,413</u>	-	<u>125,413</u>	<u>71,581</u>

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

On behalf of the Board


Kieran McCann
Director


Annette Byrne
Director

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

STATEMENT OF FINANCIAL POSITION

AS AT 31 AUGUST 2016

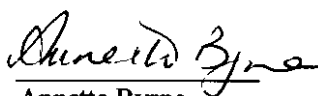
		2016	2015
	Note	£	£
FIXED ASSETS			
Tangible assets	10	<u>2,458</u>	<u>3,259</u>
CURRENT ASSETS			
Debtors	11	31,232	17,178
Cash at Bank and on hand		<u>94,949</u>	<u>54,411</u>
Total Current Assets		126,182	71,589
LIABILITIES			
Creditors falling due within one year	12	<u>3,226</u>	<u>3,267</u>
NET CURRENT ASSETS		<u>122,956</u>	<u>68,322</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>125,413</u>	<u>71,581</u>
THE FUNDS OF THE CHARITY			
Unrestricted Income Funds	13	<u>125,413</u>	<u>71,581</u>

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

The financial statements on page 8 to 19 were approved and authorised for issue by the Board of Directors and authorised for issue on 6/1/2017, and are signed on their behalf by:

On behalf of the Board


Kieran McCann
Director


Annette Byrne
Director

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

CASHFLOW

AS AT 31 AUGUST 2016

	2016	2015
	£	£
Cash flows from operating activities		
Surplus/ (deficit) for the year	53,833	(4,721)
Adjustments for		
Depreciation of tangible assets	801	745
(Increase)/ decrease in debtors	(14,054)	(9,307)
(Decrease)/ Increase in creditors	(41)	(2,405)
Net cash inflow from operating activities	40,539	(15,688)
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(1,751)
Net cash used in investing activities	-	(1,751)
Cash flows from financing activities		
Net cash used in financing activities	-	-
Net increase/ (decrease) in cash and cash equivalents	40,539	(17,439)
Cash and cash equivalents at beginning of year	54,411	71,850
Cash and cash equivalents at the end of year	94,949	54,411
Cash at bank and in hand	94,949	54,411

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

1. CONSTITUTION

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

2. ACCOUNTING POLICIES

Basis of preparation

The accounts have been prepared under the historical cost convention. In preparing the financial statements the charity applies the Statement of Recommended Practice 2015 FRS 102.

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

The Accounts have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act, 2006, the Charities Act (Northern Ireland), 2013, the Charities (Northern Ireland) Order and the Statement of Recommended Practice "Accounting and Reporting by Charities", effective 1 January 2015.

Incoming resources

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

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

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

The charitable activities have been analysed under the following headings:

Volunteer Support and training

Support and services to the Scouting Movement

Resources expended

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

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

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

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

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

ACCOUNTING POLICIES *continued*

Governance costs are those activities which provide the governance infrastructure which allows the charity to operate and to generate the information required for public accountability.

Irrecoverable VAT

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

Tangible Fixed Assets

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

Debtors

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

Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

In the Statement of cash flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Financial instruments

The company only enters into basic financial instruments transactions that result in the recognition of financial assets and liabilities like trade and other accounts receivable and payable, loans from banks and other third parties, loans to related parties and investments in non-puttable ordinary shares.

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

Financial assets that are measured at cost and amortised cost are assessed at the end of each reporting period for objective evidence of impairment. If objective evidence of impairment is found, and impairment loss is recognised in the Income statement.

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

ACCOUNTING POLICIES *continued*

For financial assets measured at amortised cost, the impairment loss is measured as the difference between an asset's carrying amount and the present value of estimated cash flows discounted at the asset's original effective interest rate. If a financial asset has a variable interest rate, the discount rate for measuring any impairment loss is the current effective interest rate determined under the contract.

For financial assets measured at cost less impairment, the impairment loss is measured as the difference between an asset's carrying amount and best estimate, which is an approximation of the amount that the company would receive for the asset if it were to be sold at the reporting date.

Financial assets and liabilities are offset and the net amount reported in the Statement of financial position when there is an enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Creditors

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

Accumulated Funds

Unrestricted Income Funds

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

Taxation

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

3. LEGAL STATUS

The company is a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to £1.

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

4. INCOME FROM CHARITABLE ACTIVITIES

	Year ended 31 August 2016 £	Year ended 31 August 2015 £
Income from Charitable Activities	<u>263,475</u>	<u>130,634</u>
Included within Income from Charitable Activities are the following amounts:		
YCNI Grants	153,052	78,160
National Office Provisional Support Grants	27,399	26,485
Provincial Events Income	36,262	-
Training income and support	41,894	24,032
Bank interest receivable	52	61
Other	4,816	1,896
	<u>263,475</u>	<u>130,634</u>

5. TOTAL RESOURCES EXPENDED

Expenditure on Charitable Activities

Charitable activities have been analysed into three categories as explained in the accounting policies. Costs are allocated using the principals explained in that note.

Volunteer support and training includes those activities that support leaders and other adults involved in Scouting. Support and services to the Scouting movement includes activities such as educational activities that members participate in, activities which are aimed at growing the Scout movement and activities such as safeguarding children and insurance, and which assist the activities of the Scout group. Governance costs includes the cost of holding Board and Annual Meetings.

Analysis of expenditure on charitable activities	Note	Unrestricted £	Restricted £	Year Ended 31 August 2016 £	Year Ended 31 August 2015 £
Volunteer support and Training	5.1	35,159	75,814	110,973	46,654
Support and services to the Scouting Movement	5.2	21,092	77,238	98,330	87,272
Governance Costs	5.3	<u>338</u>	<u>-</u>	<u>338</u>	<u>1,429</u>
		56,590	153,052	209,642	135,355
Analysis of expenditure on charitable activities	Direct	Support	Governance	Total	Total
	£	£	£	£	£
Volunteer support and Training	110,973	-	-	110,973	46,654
Support and services to the Scouting Movement	-	98,330	-	98,330	87,272
Governance Costs	<u>-</u>	<u>-</u>	<u>338</u>	<u>338</u>	<u>1,429</u>
	110,973	98,330	338	209,642	135,355

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

5.1 Volunteer Support & Training

	Year ended 31 August 2016 £	Year ended 31 August 2015 £
Training Expenditure	26,063	21,125
Outreach Special Projects	62,543	1,000
Youth Forums / Grants	11,373	1,932
Other Provincial Costs	10,994	22,597
	<u>110,973</u>	<u>46,654</u>

5.2 Volunteer Support & Training

	Year ended 31 August 2016 £	Year ended 31 August 2015 £
Central Management Costs	54,376	73,793
Fixtures and Fittings Depreciation	801	745
Office Accommodation & Services	11,283	11,239
Information Technology	641	618
Finance & Accounting	-	-
Other Expenses	1,183	877
Provincial events Expenditure	30,046	-
	<u>98,330</u>	<u>87,272</u>

5.3 Governance costs

	Year ended 31 August 2016 £	Year ended 31 August 2015 £
Board and annual meetings	<u>338</u>	<u>1,429</u>
	<u>338</u>	<u>1,429</u>

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

6. MEMBERS

A) Remuneration

None of the members received any remuneration during the year.

B) Members Expenses

	Amount £	No of Members reimbursed	Nature of Expenses
Expenses	3,863	5	Incurred in carrying out duties as required by PMST and Scout Foundation (NI).

7. STATUTORY AND OTHER INFORMATION

	Year ended 31 August 2016 £	Year ended 31 August 2015 £
The surplus for the year has been arrived at after charging:		
Depreciation	<u>801</u>	<u>745</u>

The audit fee for the year ended 31 August 2016 is to be borne by an associated company, Scouting Ireland Services CLG.

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

8. STAFF NUMBERS AND COSTS

The average number of employees employed during the year was 3 (2015: 4).

The directors of The Scout Foundation NI received no remuneration for their services. No staff emoluments in excess of £60,000 were distributed.

	Year ended 31 August 2016 £	Year ended 31 August 2015 £
Staff costs:		
Wages and salaries	49,459	63,666
Social welfare costs	2,008	2,197
	<u>51,467</u>	<u>65,863</u>

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2016

10. TANGIBLE FIXED ASSETS

	Brought forward 1 September 2015 £	Additions £	Carried forward 31 August 2016 £
COST			
Fixtures & Fittings	18,858	-	18,858
Computer Equipment	3,353	-	3,353
	<u>22,211</u>	<u>-</u>	<u>22,211</u>

	Brought forward 1 September 2015 £	Charges £	Carried forward 31 August 2016 £
ACCUMULATED DEPRECIATION			
Fixtures & Fittings	18,337	298	18,635
Computers	615	503	1,118
	<u>18,952</u>	<u>801</u>	<u>19,753</u>

	Brought forward 1 September 2015 £	Carried forward 31 August 2016 £
NET BOOK VALUE		
Fixtures & Fittings	521	223
Computer equipment	<u>2,738</u>	<u>2,235</u>
	<u>3,259</u>	<u>2,458</u>

11. DEBTORS

	Year ended 31 August 2016 £	Year ended 31 August 2015 £
Trade Receivables	750	750
Other Debtors	30,482	16,428
	<u>31,232</u>	<u>17,178</u>

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE**

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2016

12. CREDITORS: Amounts falling due within one year

	Financial Year ended 31 August 2016 £	Financial Year ended 31 August 2015 £
Deferred income	-	2,850
Accruals	1,957	384
Other taxation	1,269	33
	<u>3,226</u>	<u>3,267</u>

13. FUNDS

	2016 £	2015 £
At 1 September 2015	71,580	76,302
Surplus/(deficit) for year	53,832	(4,721)
At 31 August 2016	<u>125,413</u>	<u>71,581</u>

14. CAPITAL COMMITMENTS

The Charity had no capital commitments at the year end.

15. CONTROL

The controlling party of the company is considered to be the members.

16. RELATIONSHIP WITH OTHER CHARITIES

The Scout Foundation (NI) is associated with Scouting Ireland, a company incorporated in the Republic of Ireland by commonality of directors. In the year ended 31 August 2016, donations amounting to £27,399 (2015: £26,485) were received from Scouting Ireland Services CLG.

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on 6/1/17