

COMPANY NUMBER: NI 26154

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

**DIRECTORS' REPORT & FINANCIAL STATEMENTS
YEAR ENDED 31 AUGUST 2015**

CHARITY NUMBER XR11142

TUESDAY



J585M7OX

JNI

31/05/2016

#71

COMPANIES HOUSE

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

FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2015

PAGE	CONTENTS
Officers and professional advisors	1
The directors' report	2-4
Statement of directors' responsibilities	5
Independent auditor's report to the members	6-7
Statement of Financial Activities	8
Statement of Financial Position	9
Notes to the financial statements	10-16

**THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE
OFFICERS AND PROFESSIONAL ADVISORS
YEAR ENDED 31 AUGUST 2015**

The board of directors	Wendy Morrow Mandy McCann Joseph Corey Kieran McCann Michael John Shinnick (resigned 12 September 2015) Tony Smith Annette Byrne Sean Farrell (resigned 20 May 2015) Jimmy Cunningham (appointed 24 September 2015)
Charity Number	XR11142
Company Number	NI 026154
Registered office	Suite 101 Lisburn Enterprise Centre Ballinderry Road Lisburn BT28 2BP
Auditor	Grant Thornton Chartered Accountants & Registered Auditor 24 - 26 City Quay Dublin 2
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 2015

The directors present their report and accounts for the year ended 31 August 2015.

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 "Accounting and Reporting by Charities", issued in March 2005.

Structure, Governance and management

The company is limited by guarantee and is a registered charity. 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.

Directors

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

Wendy Morrow	Michael John Shinnick
Mandy McCann	Kieran McCann
Joseph Corey	Tony Smith
Annette Byrne	Sean Farrell

If appropriate, new 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 directors have assessed the major risks to which the company is exposed, and are satisfied that systems are in place to mitigate those risks.

Objects of the Charity

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

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

THE DIRECTORS' REPORT *continued*

YEAR ENDED 31 AUGUST 2015

Achieving the Association's Objectives

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

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

Charity Commission Guidance

The directors 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 National Council and the National Management Committee.

Management and Decision Making

The Board manages the affairs of the company. All major funding and strategy decisions are ratified by the National Management Committee of Scouting Ireland. 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 company employs an administrative manager whose role is to oversee the operations and administration of the company and who reports directly to the Board.

Related parties

The company is associated with Scouting Ireland, a company incorporated in the Republic of Ireland by commonality of directors.

Volunteer members

The company 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 company to achieve its core objectives.

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

THE DIRECTORS' REPORT *continued*

YEAR ENDED 31 AUGUST 2015

Principal Risks and Uncertainties

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

Achievements and Performance

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

Financial Review

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

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

Unrestricted funds are needed to:

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

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

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

Disclosure of Information to Auditors

Each of the persons who are directors at the time when this Directors' report is approved has confirmed that:

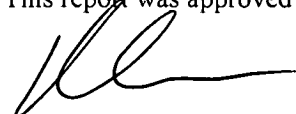
- so far as that director is aware, there is no relevant audit information of which the company's auditors are unaware, and
- that director has taken all the steps that ought to have been taken as a director in order to be aware of any relevant audit information and to establish that the company's auditors are aware of that information.


Auditors

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

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

This report was approved by the board on 31/2/16 and signed on its behalf.


Kieran McCann
Director


Annette Byrne
Director

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

STATEMENT OF DIRECTORS RESPONSIBILITIES

YEAR ENDED 31 AUGUST 2015

DIRECTORS' RESPONSIBILITIES

The directors are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

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 United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and the surplus or deficit of the company for that period. In preparing these financial statements, the directors are required to:

select suitable accounting policies and then apply them consistently;

make judgements and estimates that are reasonable and prudent; and

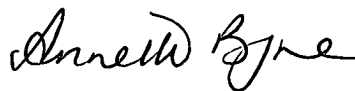
prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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



Annette Byrne
Director

Date: 31/2/16

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

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

YEAR ENDED 31 AUGUST 2015

We have audited the financial statements of The Scout Foundation (NI) for the year ended 31 August 2015 which comprise the Statement of Financial Activities, the Statement of Financial Position and the related notes. The financial reporting framework that has been applied in the preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 described in the Statement of Directors' Responsibilities on page 5, the trustees (who are also directors of the charitable company for the purposes of Company Law) 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 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 charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; 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. If we become aware of any apparent material misstatement or inconsistencies we consider the implications for our report.

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

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

YEAR ENDED 31 AUGUST 2015

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 2015 and its incoming resources and resources expended for the year ended 31 August 2015;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with requirements of the Companies Act 2006.

OPINION ON OTHER MATTER PRESCRIBED BY THE COMPANIES ACT 2006

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

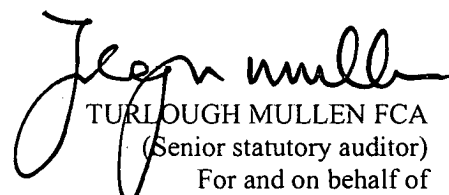
MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

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
- 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; or

24 - 26 City Quay
Dublin 2

3/2/2016


TURLOUGH MULLEN FCA
(Senior statutory auditor)
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 2015

	Notes	Unrestricted funds £	Restricted funds £	Year ended 31 August 2015 £	Year ended 31 August 2014 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Incoming resources from charitable activities	3	<u>52,474</u>	<u>78,160</u>	<u>130,634</u>	<u>126,255</u>
RESOURCES EXPENDED					
Charitable activities	4A	55,766	78,160	133,926	122,994
Governance cost	4C	<u>1,429</u>	-	<u>1,429</u>	<u>435</u>
TOTAL RESOURCES EXPENDED		<u>57,195</u>	<u>78,160</u>	<u>135,355</u>	<u>123,429</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>(4,721)</u>	-	<u>(4,721)</u>	<u>2,826</u>
Opening Fund Balance	11	<u>76,302</u>	-	<u>76,302</u>	<u>73,476</u>
FUND BALANCES AT YEAR END		<u>71,581</u>	-	<u>71,581</u>	<u>76,302</u>

There are no gains or losses other than those passing through the statement of financial activities. All of the above results are derived from continuing activities. There are no differences between the result stated above and its historical cost equivalent.

On behalf of the Board



Kieran McCann
Director



Annette Byrne
Director

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

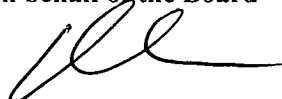
**STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2015**

		2015	2014
	Note	£	£
FIXED ASSETS			
Tangible assets	8	<u>3,259</u>	<u>2,253</u>
CURRENT ASSETS			
Debtors	9	17,178	7,871
Cash at Bank and on hand		<u>54,411</u>	<u>71,850</u>
		71,589	79,721
CREDITORS: Amounts falling due within one year	10	<u>3,267</u>	<u>5,672</u>
NET CURRENT ASSETS		<u>68,322</u>	<u>74,049</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>71,581</u>	<u>76,302</u>
REPRESENTED BY:			
Unrestricted Funds	11	<u>71,581</u>	<u>76,302</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 16 were approved and authorised for issue by the Board of directors and authorised for issue on 31/2/16, 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**

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2015

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 "Accounting and Reporting by Charities", issued in March 2005.

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

The Charity has taken advantage of the exemption from preparing a cash flow statement conferred by Financial Reporting Standard No 1 on the grounds that it qualifies as a small company.

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 the 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

Resources expended are accounted for 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 in furtherance of the objects of the Charity.

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

AS AT 31 AUGUST 2015

2. 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. Fixed Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value or value in use.

Unrestricted Funds

Unrestricted 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 charge as the company has been granted charitable status by HMRC (Charity Number XR 11142)

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Year ended 31 August 2015 £	Year ended 31 August 2014 £
Incoming resources from Charitable Activities	<u>130,634</u>	<u>126,255</u>
Included within Incoming resources from Charitable Activities are the following amounts:		
YCNI Grants (restricted)	78,160	79,346
National Office Provisional Support Grants	26,485	27,579
Training income and support	24,032	17,444
Bank interest receivable	61	74
Other	1,896	1,812
	<u>130,634</u>	<u>126,255</u>

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

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2015

4. TOTAL RESOURCES EXPENDED

A) Costs of charitable activities

Charitable activities have been analysed into two 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, activities such as safeguarding children and insurance, and which assist the activities of the Scout group.

			Year ended 31 August 2015	Year ended 31 August 2014
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Analysis of costs of charitable activities				
Volunteer support and training	43,854	2,800	46,654	38,326
Support and services to the Scouting Movement	<u>11,912</u>	<u>75,360</u>	<u>87,272</u>	<u>84,668</u>
	<u>55,766</u>	<u>78,160</u>	<u>133,926</u>	<u>122,994</u>
	Direct	Support	Total	Total
	£	£	£	£
Analysis of costs of charitable Activities				
Volunteer support and training	46,654	-	46,654	38,326
Support and services to the Scouting movement (Note 4B)	<u>-</u>	<u>87,272</u>	<u>87,272</u>	<u>84,668</u>
	<u>46,654</u>	<u>87,272</u>	<u>133,926</u>	<u>122,994</u>

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

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2015

4. TOTAL RESOURCES EXPENDED

B) Support costs allocation

	Year ended 31 August 2015 £	Year ended 31 August 2014 £
Central Management Costs	73,793	69,680
Depreciation	745	550
Office Accommodation & Services	11,239	10,856
Information Technology	618	704
Other Expenses	<u>877</u>	<u>2,877</u>
	<u>87,272</u>	<u>84,668</u>

C) Governance costs

	Year ended 31 August 2015 £	Year ended 31 August 2014 £
Board and annual meetings	<u>1,429</u>	<u>435</u>
	<u>1,429</u>	<u>435</u>

5. DIRECTORS

A) Remuneration

None of the directors received any remuneration during the year.

B) Directors' Expenses

	Amount £	Number of Directors reimbursed	Nature of expenses
Expenses	5,819	4	Incurred in carrying out duties as required by the Scout Foundation

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

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2015

6. STATUTORY AND OTHER INFORMATION

	Year ended 31 August 2015 £	Year ended 31 August 2014 £
The surplus for the year has been arrived at after charging:		
Depreciation	<u>745</u>	<u>550</u>

7. STAFF NUMBERS AND COSTS

The average number of employees employed during the year was 4 (2014: 4).

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

	Year ended 31 August 2015 £	Year ended 31 August 2014 £
Staff costs:		
Wages and salaries	63,666	60,857
Social welfare costs	<u>2,197</u>	<u>2,422</u>
	<u>65,863</u>	<u>63,279</u>

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

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2015

8. TANGIBLE FIXED ASSETS

	At 1 September 2014 £	Additions £	At 31 August 2015 £
COST			
Fixtures & Fittings	18,858	-	<u>18,858</u>
Computer Equipment	<u>1,602</u>	<u>1,751</u>	<u>3,353</u>
	<u>20,460</u>	<u>1,751</u>	<u>22,211</u>
	At 1 September 2014 £	Charges £	At 31 August 2015 £
DEPRECIATION			
Fixtures & Fittings	18,027	310	18,337
Computer Equipment	<u>180</u>	<u>435</u>	<u>615</u>
	<u>18,207</u>	<u>745</u>	<u>18,952</u>
	At 1 September 2014		At 31 August 2015
NET BOOK VALUE			
Fixtures & Fittings	831		521
Computer equipment	<u>1,422</u>		<u>2,738</u>
	<u>2,253</u>		<u>3,259</u>

9. DEBTORS

	Year ended 31 August 2015 £	Year ended 31 August 2014 £
Trade Receivables	750	750
Other Debtors	<u>16,428</u>	<u>7,121</u>
	<u>17,178</u>	<u>7,871</u>

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

NOTES TO THE FINANCIAL STATEMENTS

AS AT 31 AUGUST 2015

10. CREDITORS: Amounts falling due within one year

	Year ended 31 August 2015 £	Year ended 31 August 2014 £
Deferred income	2,850	4,340
Accruals	384	660
Other taxation	33	672
	<u>3,267</u>	<u>5,672</u>

11. FUNDS

	2015 £	2014 £
At 1 September 2014	76,302	73,476
Surplus/(deficit) for year	(4,721)	2,826
At 31 August 2015	<u>71,581</u>	<u>76,302</u>

12. CAPITAL COMMITMENTS

The company had no capital commitments at the year end.

13. CONTROL

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

14. RELATIONSHIP WITH OTHER CHARITIES

The Company is associated with Scouting Ireland, a company incorporated in the Republic of Ireland by commonality of directors. In the year ended 31 August 2015, donations amounting to £26,485 (2014: £27,579) were received from Scouting Ireland.

15. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on

3/2/16