


NI 26154 .

The Scout Foundation (NI)
Director's Report and Financial Statements
For the period ended 31st August 2013

CHARITY NUMBER XR11142

WEDNESDAY	
	J3BQWHOA
JNI	09/07/2014 #120
	COMPANIES HOUSE
MON	*J3B4F4AG*
JNI	30/06/2014 #112
	COMPANIES HOUSE
TU	*J38RHR2X*
JNI	27/05/2014 #92
	COMPANIES HOUSE

COMPANY NUMBER: NI 26154

The Scout Foundation (NI)
Director's Report and Financial Statements
For the period ended 31st August 2013

CHARITY NUMBER XR11142

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

FINANCIAL STATEMENTS

PERIOD ENDED 31st AUGUST 2013

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THE SCOUT FOUNDATION (NI)
COMPANY LIMITED BY GUARANTEE
REFERENCE AND ADMINISTRATIVE DETAILS
PERIOD ENDED 31st AUGUST 2013

The board of directors	Wendy Morrow Michael Devins (Resigned 5 November 2012) Mandy McCann Joseph Corey Kieran McCann Michael John Shinnick Francis Minogue (Resigned 13 March 2013) Tony Smith Annette Byrne (Appointed 11 May 2013) Sean Farrell (Appointed 9 December 2012)
Charity Number	XR111142
Company Number	NI 026154
Registered office	Suite 101 Lisburn Enterprise Centre Ballindery Road Lisburn BT282BP
Auditor	Grant Thornton Chartered Accountants & Registered Auditor 24 - 26 City Quay Dublin 2
Bankers	Bank of Ireland Belfast City Branch Belfast BT12BA

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

THE DIRECTORS' REPORT

PERIOD ENDED 31st AUGUST 2013

The members present their report and accounts for the 11 month period ended 31 August 2013.

The accounting period represents an eleven month period. The comparative period represents a twelve month period from 1 October 2011 to 30 September 2012.

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) 1964, 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 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, 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

Michael Devins

Mandy McCann

Joseph Corey

Kieran McCann

Michael John Shinnick

Francis Minogue

Tony Smith

Annette Byrne

Sean Farrell

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.

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

THE DIRECTORS' REPORT

PERIOD ENDED 31st AUGUST 2013

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 sixty five 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 Scout Foundation (NI). 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 Scout Foundation (NI) employs an administrative manager whose role is to oversee the operations and administration of The Scout Foundation (NI).

Related parties

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

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

THE DIRECTORS' REPORT

PERIOD ENDED 31st AUGUST 2013

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 Page 8.

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

PERIOD ENDED 31st AUGUST 2013

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 which 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 year. In preparing those 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 confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping proper books of account that disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted in Ireland and comply with the Companies Acts 2006. The directors 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.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by order of the board

Wendy Morrow
Director

Annette Byrne
Director

Date: 10/3/2014

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

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

PERIOD ENDED 31st AUGUST 2013

We have audited the financial statements of The Scout Foundation (NI) for the period ended 31st August 2013 which comprise the Statement of Financial Activities, the balance sheet 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)

RESPECTIVE RESPONSIBILITIES OF TRUSTEES 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.

This report, including the opinions, has been prepared for and only for the charity members as a body in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and for no other purpose. We do not, in giving these opinions, accept or assume responsibility for any other purpose or to any other person to whom this report is shown or into whose hands it may come save where expressly agreed by prior consent in writing.

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)

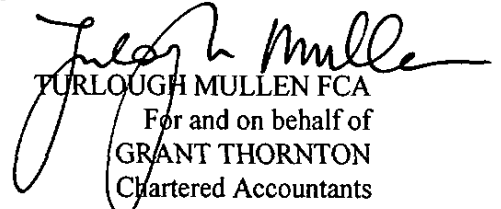
PERIOD ENDED 31st AUGUST 2013

OPINION ON FINANCIAL STATEMENTS

In our opinion the financial statements:

- give a true and fair view of the state of the charitable affairs as at 31 August 2013 and its deficit and application of resources, including its income and expenditure, for the period ended 31 August 2013;
- 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.

24 - 26 City Quay
Dublin 2


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

Date: 10th March 2014

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

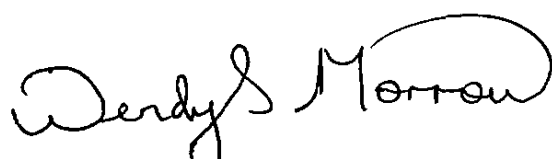
STATEMENT OF FINANCIAL ACTIVITIES


11 MONTH PERIOD ENDED 31st AUGUST 2013

				<u>TOTAL</u> <u>11 months</u> <u>ended 31</u> <u>August</u> <u>2013</u>	<u>TOTAL</u> <u>12 months</u> <u>ended 30</u> <u>Sept 2012</u>
	<u>Notes</u>	<u>Unrestricted</u> <u>funds</u>	<u>Restricted</u> <u>funds</u>		
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
INCOMING RESOURCES					
Incoming resources from generated funds					
Incoming resources from charitable activities	4	<u>36,960</u>	<u>64,301</u>	<u>101,261</u>	<u>147,537</u>
RESOURCES EXPENDED					
Charitable activities	5	<u>41,488</u>	<u>64,301</u>	<u>105,789</u>	<u>131,569</u>
Governance cost	5	<u>0</u>	<u>0</u>	<u>0</u>	<u>304</u>
TOTAL RESOURCES EXPENDED		<u>41,488</u>	<u>64,301</u>	<u>105,789</u>	<u>131,873</u>
NET INCOMING/(OUTGOING) RESOURCES		<u>(4,528)</u>	<u>0</u>	<u>(4,528)</u>	<u>15,664</u>
Opening Fund Balance	13	<u>78,004</u>	<u>0</u>	<u>78,004</u>	<u>62,340</u>
Fund balances at period end		<u>73,476</u>	<u>0</u>	<u>73,476</u>	<u>78,004</u>

All of the above results are derived from continuing activities. There were no recognised gains or losses other than the results for the year as set out above.

On behalf of the Board


Wendy Morrow
Director


Annette Byrne
Director

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

**BALANCE SHEET
AS AT 31st AUGUST 2013**

	Note	2013 £	£	2012 £	£
FIXED ASSETS					
Tangible assets	10		1,201		1,616
CURRENT ASSETS					
Debtors	11	3,604		7,130	
Cash at bank		81,726		71,253	
		85,330		78,384	
CREDITORS: Amounts falling due within one year	12	13,056		1,996	
NET CURRENT ASSETS			72,274		76,388
TOTAL ASSETS LESS CURRENT LIABILITIES			73,476		78,004
REPRESENTED BY:	13				
Unrestricted funds			73,476		78,004

The financial statements on page 8 to 14 were approved and authorised for issue by the Board of directors and authorised for issue on 10/3/2014, and are signed on their behalf by:

On behalf of the Board



Wendy Morrow
Director



Annette Byrne
Director

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

NOTES TO THE FINANCIAL ACTIVITIES

AS AT 31st AUGUST 2013

1) Constitution

The Scout Foundation (NI) is incorporated by 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) Scope of the financial statements

These financial statements cover the activities directly controlled by the Scout Foundation (NI)

3) Accounting policies

3.1 Basis of preparation

The accounts have been prepared under the historical cost convention.

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.

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) 1964, the Charities (Northern Ireland) Order and the Statement of Recommended Practice "Accounting and Reporting by Charities", issued in March 2005.

3.2 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 Scouting Movement

3.3 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 in furtherance of the charities objects.

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

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

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

NOTES TO THE FINANCIAL ACTIVITIES

AS AT 31st AUGUST 2013

3.4 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.

3.5 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.

3.6 Accumulated Funds

Unrestricted Funds

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

4. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	11 Month period ending 31 Aug 2013 £	Year Ended 30 Sept 2012 £
Incoming resources from Charitable Activities	101,261	147,537
Included within Incoming resources from Charitable Activities are the following amounts:		
YCNI Grants	64,301	69,120
National Office Provisional Support Grants	22,354	24,275
Camp Carnival	0	36,882
Training income and support	12,898	15,202
Bank interest receivable	76	86
Other	1,632	1,972
	<u>101,261</u>	<u>147,537</u>

5. TOTAL RESOURCES EXPENDED

A) COSTS OF CHARITABLE ACTIVITIES

Charitable activities have been analysed into two categories as explained in note 3.2. 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.

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

NOTES TO THE FINANCIAL ACTIVITIES

AS AT 31st AUGUST 2013

A) Costs of charitable activities

	11 Month period ending 31 Aug 2013 Unrestricted £	11 Month period ending 31 Aug 2013 Restricted £	2013 Total £	2012 Total £
Analysis of costs of charitable activities				
Volunteer support and Training	37,138	3,666	40,804	70,985
Support and services to the Scouting Movement	4,350	60,635	64,985	60,888
	<u>41,488</u>	<u>64,301</u>	<u>105,789</u>	<u>131,873</u>

	Direct £	Support £	Total £	Total £
Analysis of costs of charitable activities				
Volunteer Support and Training	40,804		40,804	70,985
Support and services to the Scouting Movement		64,985	64,985	60,888
	<u>40,804</u>	<u>64,985</u>	<u>105,789</u>	<u>131,873</u>

B) SUPPORT COSTS ALLOCATION

	11 Month period ending 31 Aug 2013 £	Year Ended 30 Sept 2012 £
Central Management Costs	51,542	45,134
Fixtures and Fittings Depreciation	415	614
Office Accommodation & Services	9,515	8,321
Information Technology	254	3,065
Finance & Accounting	1,228	1,140
Other Expenses	<u>2,031</u>	<u>2,310</u>
	<u>64,985</u>	<u>60,584</u>

C) GOVERNANCE COSTS

	11 Month period ending 31 Aug 2013 £	Year Ended 30 Sept 2012 £
Board and annual meetings	0	304
	<u>0</u>	<u>304</u>

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

NOTES TO THE FINANCIAL ACTIVITIES

AS AT 31st AUGUST 2013

6. MEMBERS

A) Remuneration

None of the members received any remuneration during the period.

B) Members Expenses

	Amount £	No of Members reimbursed	Nature of Expenses
Expenses	3,941	3	Incurred in carrying out duties

7. STATUTORY AND OTHER INFORMATION

	11 Month period ending 31 Aug 2013 £	Year Ended 30 Sept 2012 £
Staff costs:		
Wages and salaries	44,560	41,357
Social welfare costs	2,898	2,837
	<hr/> 47,458	<hr/> 44,194
Depreciation	415	614
Auditors' remuneration	<hr/> -	<hr/> -

The audit fee for the year ended 30 September 2012 and 31 August 2013 was borne by an associated company, Scouting Ireland.

8. STAFF NUMBERS

The average number of employees employed during the period was 3 (2012: 3)

No staff emoluments of £60,000 or above.

9. TAXATION

There is no taxation as the company has been granted charitable status by HRMC (Charity Number XR11142)

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

NOTES TO THE FINANCIAL ACTIVITIES

AS AT 31st AUGUST 2013

10. TANGIBLE FIXED ASSETS

	Brought forward 1 Oct 12 £	Additions £	Carried forward 31 Aug 13 £
COST			
Fixtures & Fittings	18,858	—	18,858
	<u>18,858</u>	<u>-</u>	<u>18,858</u>
	Brought forward 1 Oct 12 £	Charges £	Carried forward 31 Aug 13 £
DEPRECIATION			
Fixtures & Fittings	17,242	415	17,657
	<u>17,242</u>	<u>415</u>	<u>17,657</u>
	Brought forward 1 Oct 12 £		Carried forward 31 Aug 13 £
NET BOOK VALUE			
Fixtures & Fittings @ 31 August 2013	1,201		1,201
	<u>1,201</u>		<u>1,201</u>
Fixtures & Fittings @ 30 September 2012	1,616		1,616
	<u>1,616</u>		<u>1,616</u>

11. DEBTORS

	2013 £	2012 £
Accounts receivable	3,604	7,130
	<u>3,604</u>	<u>7,130</u>

12. CREDITORS: Amounts falling due within one year

	2013 £	2012 £
Deferred income	10,722	-
Accruals	2,333	1,996
	<u>13,056</u>	<u>1,996</u>

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

NOTES TO THE FINANCIAL ACTIVITIES

AS AT 31st AUGUST 2013

13. FUNDS

	2013
	£
At 1 October 2012	78,004
Deficit for period	(4,528)
	<hr/>
At 31 August 2013	73,476
	<hr/>

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. In the eleven month period ending 31 August 2013, donations amounting to £22,354 (2012 £24,275) were received from Scouting Ireland.

17. APPROVAL OF FINANCIAL STATEMENTS

The financial statements were approved on... *10/ March 2014*