An Rialálaí Carthanas
Charities Regulator

Inspectors’ report into the affairs of

- Gasóga na hÉireann / Scouting Ireland CLG (RCN 20004347)
- Scouting Ireland Unincorporated Association
- Scouting Ireland SAI
- Scouting Ireland (CSI)
- The Scout Foundation CLG (RCN 20084202)
- The Scout Association of Ireland Trust Corporation CLG (RCN 20084073)
- Scouting Trust Property CLG (RCN 20065713)

Inspectors' Report

We have, in accordance with the provisions of Section 64 of the Charities Act 2009, carried out an investigation into the affairs of the charitable organisations:

- Gasóga na hÉireann / Scouting Ireland CLG (RCN 20004347)
- Scouting Ireland Unincorporated Association
- Scouting Ireland SAI
- Scouting Ireland (CSI)
- The Scout Foundation CLG (RCN 20084202)
- The Scout Association of Ireland Trust Corporation CLG (RCN 20084073)
- Scouting Trust Property CLG (RCN 20065713)

We hereby submit our report to the Charities Regulatory Authority (the "Charities Regulator") in accordance with Section 66 of the Charities Act 2009.

Signed

Thomas Mulholland
Inspector
Charities Regulator

James Kelly
Inspector
Charities Regulator

Dated: 23 April 2026

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1. Overview of entities referred to in this Report

Entity Name	Referred to in this Report as	Entity Type	Registered Charity Number ("RCN")	Previous Name(s)
Scouting Ireland SAI	SAI	Unincorporated association	Not a registered charity	
Scouting Ireland (CSI)	CSI	Unincorporated association	Not a registered charity	Scouting Ireland (CBSI), and; Catholic Boy Scouts of Ireland
Scouting Ireland Unincorporated Association	SI Unincorporated Association	Unincorporated association	Not a registered charity	
Gasóga na hÉireann / Scouting Ireland CLG	Gasóga CLG	Company Limited by Guarantee	20004347	Scouting Ireland Limited, and; Scouting Ireland Services CLG
The Scout Foundation CLG	The SF CLG	Company Limited by Guarantee	20084202	
The Scout Association of Ireland Trust Corporation CLG	The SAITC CLG	Company Limited by Guarantee	20084073	
Scouting Trust Property CLG	STP CLG	Company Limited by Guarantee	20065713	The Scout Adventure at Lough Dan Limited

Thomas Mulholland and James Kelly are referred to in this report as "the Inspectors".

2. Executive summary

The term ‘Scouting Ireland’ has been used throughout the history of scouting in Ireland and it is not always clear which entity is being referred to when the term is used. This creates uncertainty in correspondence, financial statements and documentation generally.

The principal activities of scouting in Ireland are carried out by two organisations – Gasóga CLG and SI Unincorporated Association. Gasóga CLG is a registered charity and is listed on the Register of Charities. SI Unincorporated Association remains in existence though its continued purpose and activities are not clear following the decision to wind it down in 2018. Gasóga CLG appears, based on its financial statements, to have assumed responsibility for its predecessors SAI and CSI.

There have been clear governance failings arising from the failure to wind down SI Unincorporated Association which has consequences for scouting organisations in Ireland as a whole. This has led to uncertainty around the ownership of a number of properties central to the organisations subject to this investigation. The knock-on effect of the failings in governance is that SI Unincorporated Association is not on the Register of Charities notwithstanding that it may be the owner of properties. There may also be some misunderstanding by the public that it is a registered charity. It is not clear if all members of the scouting community in Ireland are aware that there are two separate organisations in existence, Gasóga CLG and SI Unincorporated Association.

Reporting in relation to SI Unincorporated Association has been inconsistent since it came into existence. For a number of years SI Unincorporated Association prepared its own financial statements, it then appears that for a number of years the financial transactions of SI Unincorporated Association were reported through Gasóga CLG before SI Unincorporated Association recommenced preparing its own financial statements. The situation has been complicated by the resignation of the majority of trustees of SI Unincorporated Association on 26 October 2023. In a statement issued by the trustees of SI Unincorporated Association when they resigned, it was indicated that the relationship between SI Unincorporated Association and Gasóga CLG had broken down, and that the wind down of SI Unincorporated Association had not occurred.

As part of the investigation, the Inspectors reviewed 127 property files provided by The SF CLG, The SAITC CLG and STP CLG (the “Three Property Holding Companies”). A breakdown in the relationship between Gasóga CLG and the Three Property Holding Companies has also led to uncertainty around the beneficial ownership of a number of properties.

Given the long and complex history of the various scouting organisations, there is a general lack of understanding of what has happened in the past and how the current state of affairs was arrived at. It appears that there have been a number of attempts to regularise matters, but for a number of reasons decisions taken have not been implemented and the strained relationship that now exists between the various entities is a complicating factor as to how the issues are to be addressed.

3. Background and history of the charitable organisations

3.1 SAI and CSI

It appears that SAI and CSI were formed in the early 1900's and 1920's respectively and operated as two separate organisations for many decades. Based on materials publicly available and the annual reports of SAI and CSI, the members of each organisation decided that the two organisations should come together and form a new entity, SI Unincorporated Association, which would commence activities from 01 January 2004.

There is a lack of clarity about the current status of SAI and CSI post 2004. Neither organisation has ever been on the Register of Charities, and former trustees of SAI and CSI confirmed to the Inspectors that activities within both organisations ceased on 01 January 2004. The Inspectors are not aware of any meetings being held, or financial statements being prepared, by either organisation since 01 January 2004. However, no evidence of the winding up of either organisation has been provided to the Inspectors either. In a letter to the Revenue Commissioners from solicitors for STP CLG dated 21 August 2007, it was stated that the associations SAI and CSI continued to exist.

The financial statements for SAI for the year ended 31 January 2003 make reference to contingent liabilities regarding potential claims against SAI.

3.2 SI Unincorporated Association

It appears from the materials provided that SI Unincorporated Association was established on 21 June 2003 when an Interim Management Committee was formed by members from each of SAI and CSI. In the first financial statements of SI Unincorporated Association for the year ended 31 December 2004, note 18 states

"*SCOUTING IRELAND – A NEW ASSOCIATION. Scouting Ireland* [SI Unincorporated Association] *was formed, by founding members on 21st June 2003 to form a new association 'Scouting Ireland'* [SI Unincorporated Association]. *The assets and liabilities included in the Balance Sheet of two of the associations Scouting Ireland (CSI)* [CSI] *and The Scout Association of Ireland* [SAI] *at 31st December 2003 were transferred to Scouting Ireland* [SI Unincorporated Association] *on 1st January 2004 on foot of the resolution of these two associations passed on 11th May 2003*".

SI Unincorporated Association went on to prepare financial statements for the years ended 31 December 2005 and 31 December 2006. The financial statements for SI Unincorporated Association for the years ended 31 December 2004 and 31 December 2006 make reference to contingent liabilities regarding potential claims against SI Unincorporated Association.

In a letter to the Revenue Commissioners dated 03 October 2006, SI Unincorporated Association advised Revenue that from 01 January 2007 it was envisaged that all activities of SI Unincorporated Association would be operated through Gasóga CLG.

SI Unincorporated Association is not on the Register of Charities. It submitted an application for registration to the Charities Regulator in April 2016 which was subsequently cancelled by the applicant. It would appear that the Charities Regulator only became aware of the continued existence of SI Unincorporated Association on foot of correspondence received from Gasóga CLG on 19 January 2024.

3.3 Gasóga CLG

Gasóga CLG was incorporated on 01 February 2005 and was deemed registered as a charity on the

Register of Charities on 16 October 2014 on the basis that it held charitable tax exemption (CHY number) from the Revenue Commissioners.

The financial statements of Gasóga CLG for the year ended 31 December 2007 state that "*It was agreed that from 1 January 2007 the Association* [SI Unincorporated Association] *would carry out all its operations through the Company* [Gasóga CLG]".

3.4 SI Unincorporated Association and Gasóga CLG

Since 01 January 2007, both SI Unincorporated Association and Gasóga CLG have been in existence. At that time the main object of both organisations was the same. The governance structures of both organisations mirrored each other in their respective constitutions. For SI Unincorporated Association the trustees were the members of the National Management Committee. For Gasóga CLG the directors (trustees) were the members of the National Management Committee. The Inspectors are of the view that the trustees of both organisations were the same during that period from January 2007 to October 2018.

During the period from 01 January 2007 to present, for some years the financial transactions for both entities have been reported in the financial statements of Gasóga CLG, and for other years the financial transactions of the two entities have been reported in separate financial statements.

SI Unincorporated Association did not prepare any financial statements between 01 January 2007 and 31 August 2016. It prepared financial statements for the year ended 31 August 2017, and draft financial statements for the years ended 31 August 2018, 31 August 2019 and 31 August 2020.

During this time, Gasóga CLG prepared financial statements annually.

Note 28 of the financial statements of Gasóga CLG for the year ended 31 August 2017 referred to an adjustment to the opening balances, and also referred to a review of legal and governance structures which determined that two organisations, SI Unincorporated Association and Gasóga CLG, carried out scouting activities.

At a joint EGM of SI Unincorporated Association and Gasóga CLG on 06 October 2018, the matter of SI Unincorporated Association and Gasóga CLG co-existing was considered and the minute of the meeting states

"At present Scouting Ireland is an Association and a Company; should the National Council vote in favour of [motions] *M1 and M2 today – Scouting Ireland will become a Company only and the new Board will oversee the winding down of the Association".*

The Inspectors have been provided with the wording of motions M1 and M2. Motion M1 refers to a document which was given to members, but the Inspectors have not been provided with a copy of that document. Both motions appear to relate to changes to the structure of Gasóga CLG by amending its constitution. As the document referred to in motion M1 has not been provided, the Inspectors cannot comment on whether the motions reflect the decisions taken.

The minutes show that the motions were passed – motion M1 passing with 770 votes in favour and 2 against and motion M2 passing with 722 votes in favour and 1 against.

Following the joint EGM, and on foot of the motions being passed, the constitution of Gasóga CLG was subsequently changed. The change meant that the members of the National Management Committee of SI Unincorporated Association were no longer the same as the directors (trustees) of

Gasóga CLG.

Following the joint EGM held on 06 October 2018, a smaller National Management Committee of SI Unincorporated Association, was assisting with the wind down of SI Unincorporated Association. In a public statement dated 26 October 2023, all members of this National Management Committee, except the Secretary, resigned. In their statement, it was indicated that the relationship between SI Unincorporated Association and Gasóga CLG had broken down, and that the wind down of SI Unincorporated Association had not occurred.

If the motions M1 and M2 reflect the vote of the members of both SI Unincorporated Association and Gasóga CLG, there is no evidence that any action was taken on foot of those motions to actually transfer assets and liabilities from one entity to the other. The Inspectors make no assessment as to whether behaviour alone is a legally adequate way to transfer assets and liabilities from an association to a company limited by guarantee, but the continued existence of SI Unincorporated Association would appear to be a complicating factor.

In correspondence to the Charities Regulator dated 21 June 2024 and 10 October 2024, the then Chairpersons of Gasóga CLG confirmed that both Gasóga CLG and SI Unincorporated Association remained in existence.

The existence of both SI Unincorporated Association and Gasóga CLG has also been recognised in external reports - in section 3 of the 'Review of Scouting Ireland' commissioned by the Minister for Children and Youth Affairs in June 2018, and in section 5.4 of the 'Review of Implementation of The Review of Scouting Ireland Recommendations' commissioned by the Minister for Children and Youth Affairs in April 2020.

3.5 SAI, CSI and Gasóga CLG

In the financial statements for Gasóga CLG for the year ended 31 December 2007, reference is made to contingent liabilities arising from potential claims against SAI. The Inspectors have been advised that Gasóga CLG is dealing with liabilities regarding historic cases that relate to the period when SAI and CSI were responsible for carrying out scouting activities.

Gasóga CLG record ownership of properties in its financial statements previously recorded in the financial statements of SAI and CSI.

4. Relationship between SAI, CSI, SI Unincorporated Association, Gasóga CLG and the Three Property Holding Companies

There are three property holding companies in existence - The SF CLG, The SAITC CLG and STP CLG (the "Three Property Holding Companies"). The trustees of all three property holding companies are the same. Per the financial statements of Gasóga CLG for the year ended 31 August 2019 and the year ended 31 August 2020, Gasóga CLG paid the cost of the audit fee for The Three Property Holding Companies.

An overview of each property holding company is set out below.

4.1 The SF CLG

Background

The SF CLG was incorporated on 23 March 1972 and it was deemed registered as a charity on the Register of Charities on 16 October 2014. Per its constitution at that time, its main object was to hold property on behalf of CSI or any of its scout groups.

Originally the constitution of The SF CLG reflected the limited interest it had in holding property on behalf of CSI. Over the years, its constitution and general purpose were updated and widened so that it is no longer exclusively linked to scouting activities in Ireland.

Financial Statements

In its financial statements over several years, The SF CLG has described its principal activity as, to "hold property", "a vehicle to hold property" and act as a "trustee of property". Until the year ended 31 December 2003 The SF CLG recorded in its financial statements that it was acting as trustee for the property of CSI. It appears from the year ended 31 December 2004 until the year ended 31 August 2019 The SF CLG has recorded in its financial statements that it was acting as trustee for the property of, or holding property for, Scouting or Scouting Ireland.

From the year ended 31 August 2020 onwards, the principal activity recorded it the financial statements of The SF CLG changed to "*hold property pursuant to its charitable purpose and for use for Scouting*".

From the year ended 31 December 2002 to the year ended 31 December 2007 the financial statements of The SF CLG record trading activity in relation to rental income and management fee income even though the principal activity of The SF CLG as recorded in those financial statements was to act as trustee for the property of CSI, and subsequently to act as trustee for the property of SI Unincorporated Association. From the financial statements of The SF CLG for the year ended 30 September 2008 onwards, no income or expenditure has been recorded, which is to be expected given that it is a property holding company.

From the year ended 31 December 2001 to the year ended 31 December 2003, the financial statements of The SF CLG record it holding fixed assets. In the financial statements of The SF CLG for the year ended 31 December 2004, it records the fixed assets being transferred to SI Unincorporated Association. The financial statements of The SF CLG since the year ended 31 December 2005 do not include any value for fixed assets and in a note to the financial statements for each of the years ended 31 August 2022 to 31 August 2024, it states that "*the Company holds the legal title to a number of properties*".

From the year ended 31 December 2005 to the year ended 31 August 2023, the financial statements of The SF CLG record a debt owed by 'Scouting Ireland' which would appear to refer to either SI Unincorporated Association or Gasóga CLG.

The SF CLG was set up as a property holding company, however the above demonstrates that for a period of time it carried out activities beyond what would be expected of a company that was set up to hold property only.

Control
Per the constitution of The SF CLG until 28 September 2016, CSI had the power to appoint or remove trustees of The SF CLG. The constitution of The SF CLG was updated by special resolution on 28 September 2016 which removed the power of CSI to appoint or remove trustees of The SF CLG. This constitution was not filed in the Companies Registration Office (the "CRO") until September 2022. The Inspectors are of the view that this coincides with the divergence between The SF CLG and Gasóga CLG as a result of the breakdown in the relationship between the entities as demonstrated in correspondence between them in 2021 which is referenced in more detail in section 4.4.

Holding of Property
Originally, The SF CLG was holding property on behalf of CSI and its scout groups. Following the establishment of SI Unincorporated Association, it was accepted by the trustees of The SF CLG that the properties were being held on trust for SI Unincorporated Association and its scout groups. In an email dated 27 November 2014 sent by a trustee of The SF CLG in relation to a charge on a property, the trustee stated

"…of course the trust company [The SF CLG] *holds the property for Scouting Ireland (the Association)* [SI Unincorporated Association]*".*

The trustees of The SF CLG dispute that they hold properties for Gasóga CLG.

4.2 The SAITC CLG

Background

The SAITC CLG was incorporated on 25 July 1969 and it was deemed registered as a charity on the Register of Charities on 16 October 2014. The constitution of The SAITC CLG in 1969 referred to its purpose of holding property for SAI and its scout groups.

While the purpose of the organisation was widened over the years, it remained a subsidiary purpose from 15 May 2004 to hold property on trust for Scouting Ireland (the Inspectors assume SI Unincorporated Association) and its scout groups. Over the years, its constitution and general purpose were updated and widened so that it is no longer exclusively linked to scouting activities in Ireland.

The SAITC CLG is a registered charity on the Register of Charities.

Financial Statements

The SAITC CLG has described its principal activity in its financial statements over the years up until the financial year ended 30 September 2009 as "*continue to be the holding of certain properties as Trustees of The Scout Association of Ireland*". From that point until 31 August 2019 the principal activity changed to "*act as a vehicle to hold property in trust for Scouting*". For the financial year ended 31 August 2020 onwards the principal activity recorded in the financial statements of The SAITC CLG changed to "*hold property pursuant to its charitable purpose and for use for Scouting*".

A note in the financial statements of The SAITC CLG for each financial year from the year ended 31 August 2020 onwards states in relation to a named property, that the "*property is an asset held in trust by the company for Scouting Ireland (the Association)*".

The financial statements of The SAITC CLG have never recorded any income, expenditure or property fixed assets. This is consistent with trust companies that hold property on behalf of others in a bare legal capacity.

Control

Per constitutions of The SAITC CLG prior to 28 September 2016, SAI or SI Unincorporated Association had the power to appoint or remove trustees of The SAITC CLG. A new constitution of The SAITC CLG was passed by special resolution on 28 September 2016 which meant that SAI or SI Unincorporated Association no longer had the power to appoint or remove trustees of The SAITC CLG. This constitution was not filed in the CRO until September 2022. The Inspectors are of the view that this coincides with the divergence between The SAITC CLG and Gasóga CLG as a result of the breakdown in the relationship between the entities as demonstrated in correspondence between them in 2021 which is referenced in more detail in section 4.4.

Holding of Property

Originally, The SAITC CLG was holding property on behalf of SAI and its scout groups. Following the establishment of SI Unincorporated Association, it was accepted by the trustees of The SAITC CLG that the properties were being held on trust for SI Unincorporated Association and its scout groups.

The trustees of The SAITC CLG dispute that they hold properties for Gasóga CLG.

4.3 STP CLG

Background

STP CLG was incorporated on 28 January 2002 and it was deemed registered as a charity on the Register of Charities on 16 October 2014. STP CLG is a property holding company for 'Scouting Ireland', which could be either SI Unincorporated Association or Gasóga CLG.

Solicitors acting for STP CLG stated in a letter dated 21 August 2007 to the Revenue Commissioners that

"[w]e would advise that the two existing companies [The SF CLG and The SAITC CLG] *were set up to serve the two older Scout Associations, Scouting Ireland CSI* [CSI] *and the Scout Association of Ireland* [SAI]*. These associations* [CSI and SAI] *continue to exist and a new association* [SI Unincorporated Association] *has been formed and the intent is that the new trust company* [STP CLG] *would service property being transferred in to the name of the new association* [SI Unincorporated Association]*"*.

The constitution of STP CLG was changed on 21 February 2008 so that the main object mirrored the main object of SI Unincorporated Association and Gasóga CLG. The subsidiary objectives allow STP CLG to hold property for Scouting Ireland or any charity. Over the years, its constitution and general purpose were updated and widened so that it is no longer exclusively linked to scouting activities in Ireland.

Financial Statements

STP CLG has described its principal activity in its financial statements over the years up until the financial year ended 31 August 2019 as a trust holding company for Scouting Ireland or to act as a vehicle to hold property in trust for Scouting Ireland or Scouting. For the financial year ended 31 August 2020 onwards the principal activity recorded in the financial statements of STP CLG changed to "*hold property pursuant to its charitable purpose and for use for Scouting*".

The financial statements of STP CLG have never recorded any income, expenditure or property fixed assets. This is consistent with trust companies that hold property on behalf of others in a bare legal capacity.

Control

Per the constitution of STP CLG until 28 September 2016, SI Unincorporated Association had the power to appoint trustees of STP CLG. A new constitution of STP CLG was passed by special resolution on 28 September 2016 which removed the power of SI Unincorporated Association to appoint trustees of STP CLG, but this constitution was not filed in the CRO until September 2022. The Inspectors are of the view that this coincides with the divergence between STP CLG and Gasóga CLG as a result of the breakdown in the relationship between the entities as demonstrated in correspondence between them in 2021 which is referenced in more detail in section 4.4.

Holding of Property

The STP CLG was holding property on behalf of SI Unincorporated Association and its scout groups. In a letter dated 01 July 2010 sent by the company secretary of The STP CLG in relation to a deed of surrender for a property, it was stated

"Scouting Trust Property Limited [STP CLG] *is a new Trust Holding company in which all newly acquired properties are vested or held in trust on behalf of the Scout Groups within Scout Ireland ('Association') or for the Association* [SI Unincorporated Association]*".*

The trustees of The STP CLG dispute that they hold properties for Gasóga CLG.

4.4 Conclusion regarding relationship between SAI, CSI, SI Unincorporated Association, Gasóga CLG and the Three Property Holding Companies

In circumstances where trust companies are established to hold property on behalf of another stated organisation, a particular behaviour might be expected as between a trust company that holds a bare legal interest in an asset and the beneficial owner.

Focusing on the behaviours and interactions between the Three Property Holding Companies and Gasóga CLG, there appears to have been a breakdown in relationships. It further appears that the Three Property Holding Companies have removed any control mechanisms that may have linked them to SAI, CSI and SI Unincorporated Association and widened the potential scope of their activities without any reference back to those three organisations and the scouting groups.

The Inspectors have not formed an opinion on any actions taken by the Three Property Holding Companies. However it would seem that in light of the apparent breakdown in the trust relationship, the parties need to focus on a resolution in order to protect the underlying property assets.

It is worth setting out the content of correspondence between the Three Property Holding Companies and Gasóga CLG as it demonstrates the gulf that has formed between the various scouting organisations which the Inspectors expect is having an overall damaging effect on the functioning of all the organisations involved.

On 28 October 2021 Gasóga CLG issued letters to the Three Property Holding Companies requesting them to provide:

(a) "A written acknowledgement that it holds all its property and assets upon trust and as bare trustee for the Association and/or for the CLG as its successor: and
(b) Confirmation that it will take actions, enter into such deeds/documents as may be required by Scouting Ireland and only make such amendments to its Constitution as are approved by Scouting Ireland in order to accurately reflect and hereby protect the interests of Scouting Ireland as the beneficial owner."

If the acknowledgement and confirmation were not provided, Gasóga CLG threatened to take legal action against the Three Property Holding Companies.

On 08 November 2021, each of the Three Property Holding Companies issued a response to Gasóga CLG in which it was stated:

"Your threat to take legal action against this company by claiming entitlement to this company's property and assets legally held for charitable purposes, as I pointed out in my letter of the 30th July, demonstrates a serious misunderstanding by you, the members of your Board and the Charity Trustees of your organisation, of the nature of the fiduciary duties required".

"The board of this Charity is very alarmed that you would make these demands considering that your company recently filed accounts with the CRO showed net liabilities of €4.719M (€4.889M taking into account restricted funds) Such results must call to question your motives and your charitable objectives. It certainly creates a problem for the directors of this charity that a number of the properties held by us are used directly by you and is contrary to the purposes of the existence of this charity – the holding and provision of property for Scouting and the protection of those properties for the charitable purpose. Your actions and demands are a threat to the properties for the charitable purpose by this Charity."

"The properties of this charity are not available for your company to make good your net liabilities or if necessary to support any argument you have that you are not trading recklessly in the event you company enters liquidation in the future – the properties are held for the charitable purpose – and are to be used for that purpose even in the event of the demise of your company."

"In the event of you taking legal action, which we believe is unnecessary and contrary to your charitable objectives and the interests of the members of your company, the costs will have to be defrayed in some manner, this company will take all actions necessary to protect its purpose: to hold properties for Scouting."

By way of additional observation, the Inspectors were advised that property files were in the possession of Gasóga CLG, and were released to the Three Property Holding Companies for particular purposes from time to time when requested. Since 19 February 2025, the property files have been held by the Three Property Holding Companies at their registered office.

5. **To establish the beneficial and legal ownership of the properties owned and occupied by the various scouting organisations in Ireland**

It has been accepted by all parties that the Three Property Holding Companies are the legal owners of the properties. Beyond that, the Inspectors cannot from the information and documentation made available, establish or determine beneficial ownership of properties. However, it is clear from the investigation that there is a lack of consensus amongst the various entities mentioned in this report about the beneficial ownership of many of the scouting properties around the country. For the sake of SI Unincorporated Association, Gasóga CLG and relevant individual scout groups, clarity should be established on these points.

The investigation has also established that there is a disconnect between the Three Property Holding Companies, SI Unincorporated Association and Gasóga CLG which is at odds with the traditional understanding of the trustee-beneficial owner relationship.

The question mark over the transition of the assets of SAI and CSI to SI Unincorporated Association, and from SI Unincorporated Association to Gasóga CLG creates uncertainty around beneficial ownership. This would appear to be accentuated by the fact that constitutional documents for the Three Property Holding Companies refer generically to "Scouting Ireland and scout groups" rather than SI Unincorporated Association or Gasóga CLG specifically. However, the following is an example of where the beneficial owner of the property was clarified. In an email dated 27 November 2014 sent by a trustee of The SF CLG in relation to a charge on a property, the trustee stated

"Scouting Ireland (the company) [Gasóga CLG] *entered into the Partnership Agreement but of course the trust company* [The SF CLG] *holds the property for Scouting Ireland (the Association)* [SI Unincorporated Association]*".*

As part of the investigation, the Inspectors reviewed 127 property files provided by the Three Property Holding Companies. A sample of these is provided below by way of illustration of the point that the ownership structure can be unclear for some properties, whilst for others, declarations of trust exist.

Property	Title	Registered Owner *	Beneficial Ownership
Ardlough Road, Celbridge, County Kildare	Unregistered freehold title comprised in Deed of conveyance dated 6 January 1992 between Capstan Limited of the one part and The Scout Association of Ireland Trust Corporation Limited of the other part.	The Scout Association of Ireland Trust Corporation Limited	A Declaration of Trust dated 28 January 1992 refers to holding property on trust in favour of the Scout Association of Ireland and The 1st Kildare (2nd Celbridge) Group.
Lough Dan, County Wicklow	Registered freehold – the property comprised in Folio 5593F of the Register of Freeholders County Wicklow	The Scout Association of Ireland Trust (part) and The Scout Association of Ireland Trust Corporation Limited (part)	In correspondence dated 10 February 2025 to the Inspectors, Gasóga CLG stated it had a beneficial interest in this property. The Inspectors express no view on this other than to point out that there is no Declaration of Trust with the documents provided though the constitution of the Scout Association of Ireland Trust Corporation indicates that it is a property holding trust company. A Family Home Declaration dated 13 January 1982 refers to the Scout Association of Ireland Trust Corporation being the legal and beneficial owner but also refers to the fact that the property was acquired by it for and on behalf of the "Scout Association of Ireland".
Hospital Lane, Birr, County Offaly	Registered freehold – the property comprised in Folio 27049F of the Register of Freeholders County Offaly	Scouting Trust Property Limited	While there is no Declaration of Trust, in an affidavit dated 02 March 2009, the secretary of the Scouting Trust Property Limited confirmed that the property was held on behalf of the Third Offaly Scout Troop.
Condon Lane, otherwise Marsh Lane, New Ross, County Wexford	Unregistered freehold comprised in Deed of Conveyance dated 05 February 1971 between the Most Reverend Donal Herily and others of the one part and The Scout Association of Ireland Trust Corporation Limited the other part	The Scout Association of Ireland Trust Corporation Limited	The property file does not contain a Declaration of Trust but the constitution of The Scout Association of Ireland Trust Corporation Limited indicates that it is a property holding trust company.

*name as it appears on the folio / deed

6. Other information provided to the Inspectors relevant to the question of beneficial ownership of properties

The financial statements of SI Unincorporated Association for the year ended 31 December 2004 state in note 9 that the assets of CSI and SAI, were transferred to SI Unincorporated Association at net book value on 01 January 2004. Note 9 goes on to state that

"*Included in land and buildings are premises held by both The Scout Association of Ireland Trust Corporation Limited* [The SAITC CLG] *and The Scout Foundation Limited* [The SF CLG]*".*

These properties continued to be included in the financial statements of SI Unincorporated Association until the year ended 31 December 2006. SI Unincorporated Association did not prepare financial statements from 01 January 2007 until 31 August 2016. The Inspectors have been advised that all activity during that period was recorded in the financial statements of Gasóga CLG.

Gasóga CLG provided the Inspectors with a copy of an unsigned resolution from SI Unincorporated Association dated 23 September 2006 which provides

"*That the assets, liabilities and operations of the Association* [SI Unincorporated Association] *shall be transferred to the Company* [Gasóga CLG] *on the 1st day of January 2007*."

Gasóga CLG also provided a copy of unsigned minutes of the National Management Committee of SI Unincorporated Association meeting dated 23 September 2006 as evidence of the resolution being passed. Even if the Inspectors were to rely on the copies as evidence of a resolution having been passed, it is clear, on the basis that SI Unincorporated Association still exists and has not been wound down, that the actions to be taken on foot of the resolution may not have been taken and this has led to uncertainty around entitlement to beneficial ownership of property.

The financial statements of Gasóga CLG for the year ended 31 December 2007 record the properties of SI Unincorporated Association transferring to Gasóga CLG on 01 January 2007, in line with representations made in a letter from SI Unincorporated Association to the Revenue Commissioners dated 03 October 2006, and the resolution dated 23 September 2006 referenced above.

The properties continue to be recorded in the financial statements of Gasóga CLG year on year. There were adjustments in the financial statements of Gasóga CLG for the year ended 31 August 2017 following the recommencement of the preparation of separate financial statements by SI Unincorporated Association, but none of these adjustments related to the recording of property.

The financial statements for SI Unincorporated Association for the year ended 31 August 2017 and subsequent years do not list any properties.

The Inspectors did not receive any legal documents regarding the transfer of beneficial ownership of properties from SAI and CSI to SI Unincorporated Association, or from SI Unincorporated Association to Gasóga CLG.

7. The position presented by the Three Property Holding Companies

The trustees of each of the Three Property Holding Companies are the same.

As part of the investigation, the Inspectors had sight of letters and emails sent on behalf of the Three Property Holding Companies during the period both pre and post the introduction of the Charities Act 2009 on 16 October 2014. The correspondence indicated that the Three Property Holding Companies held property on behalf of Scouting Ireland (the Inspectors cannot determine in all instances if this meant SI Unincorporated Association or Gasóga CLG) and its scouting groups.

In a letter dated 16 October 1985, the national secretary of CSI, who is currently a trustee of The Three Property Holding Companies, stated

"Can you please convey to the members of the Sth. Midlands Region that while the property is vested in the Foundation [The SF CLG] *it is held by the Foundation* [The SF CLG] *for and at the request of the Unit."*

In a letter dated 21 May 2012, a trustee of STP CLG stated

"Scouting Trust Property Limited [STP CLG] *holds property as trustee for Scouting Ireland and its constituent parts…"*

In an email dated 27 November 2014 sent by a trustee of The SF CLG in relation to a charge on a property, the trustee stated

"Scouting Ireland (the company) [Gasóga CLG] *entered into the Partnership Agreement but of course the trust company* [The SF CLG] *holds the property for Scouting Ireland (the Association)* [SI Unincorporated Association]*".*

Notwithstanding these statements, the trustees of the Three Property Holding Companies asserted to the Inspectors that the Three Property Holding Companies hold the property for the benefit of the charitable purpose of each entity and as such, the charitable purpose is the beneficial owner of the properties held by the Three Property Holding Companies.

The position of the trustees of the Three Property Holding Companies would appear to contradict their earlier statements and the general understanding of the position of property holding companies, even in a charity context.

8. **Establish who has control of the bank accounts held for the benefit of the various scout provinces and scout groups**

It has been confirmed to the Inspectors that each scout group has full control over its own bank account. Scout groups are required to follow financial reporting procedures and to submit year end accounts to the treasurer of their respective Scout County by mid-October each year.

Scout Counties summarise and submit consolidated scout group returns to the relevant Scout Province by mid-November each year.

It has been confirmed to the Inspectors that the Scout Counties and Scout Provinces remain within SI Unincorporated Association and are included in the audit process for SI Unincorporated Association. The financial statements for SI Unincorporated Association for the year ended 31 August 2017, and the draft financial statements for SI Unincorporated Association for the years ended 31 August 2018, 31 August 2019 and 31 August 2020 all refer to the Scout Counties and the Scout Provinces.

The obvious difficulties from a governance point of view are that the majority of the trustees of SI Unincorporated Association resigned on 26 October 2023, the draft financial statements for SI Unincorporated Association for the years ended 31 August 2018, 31 August 2019 and 31 August 2020 have not been signed off, and no financial statements for SI Unincorporated Association have since been prepared.

Gasóga CLG advised the Inspectors as part of the investigation that in the absence of a National Management Committee of SI Unincorporated Association, they provide oversight and operational/policy support to the Scout Provinces.

9. **Ascertain the facts underlying the delay by Gasóga CLG RCN 20004347 in preparing financial statements for the last two financial periods, resulting in the last financial statements filed being for the year ended 31 August 2022**

Gasóga CLG commenced work on their financial statements for the financial year ended 31 August 2022 in September 2022. In November 2022, the auditors of Gasóga CLG, Grant Thornton, commenced their audit work. Work progressed on the financial statements and at a board meeting on 15 April 2023 the trustees agreed an assessment that Gasóga CLG was a going concern.

The trustees met with Grant Thornton on 29 June 2023 during which the trustees assessment of going concern was discussed. The auditor confirmed they had received correspondence on 23 May 2023 from more than one trustee expressing concern around the going concern status of Gasóga CLG. As a result of this correspondence, the auditor explained they required a fully signed representation from all trustees.

The trustees met again on the 03 July 2023 at which two trustees explained they could not extend their support for a position of going concern. The meeting was subsequently adjourned to allow the trustees consider same. The trustees met again on 19 August 2023 to further discuss the matter of going concern. Seven of the nine trustees agreed that Gasóga CLG was a going concern, and two were not in agreement.

On 06 September 2023, Gasóga CLG received correspondence from the auditor advising the trustees of the next steps that needed to be taken. The trustees met on 09 September 2023 and discussed the correspondence from the auditors who also requested information from the trustees. On 22 September 2023 all requested information was sent to the auditor.

On 14 November 2023 representatives of Gasóga CLG met with the audit partner and the auditor's head of risk, where it was confirmed that the only matter now holding up completion of the financial statements was the going concern issue. On 18 November 2023, the trustees were informed that following the meeting with the auditor, a few pieces of further information were required.

During early December 2023 Gasóga CLG worked with the auditor to finalise the financial statements, and on 15 December 2023, draft financial statements were issued. On 19 December 2023 the trustees met and approved the draft financial statements. On 21 December 2023 the auditor sent a final set of financial statements for signature by two trustees.

The financial statements of Gasóga CLG for the year ended 31 August 2022 were signed by the trustees and the auditor on 05 January 2024 and they were filed with the Companies Registration Office on 13 February 2024.

The financial statements of Gasóga CLG for the 16 month period ended 31 December 2023 were signed by the trustees on 02 July 2025 and the financial statements of Gasóga CLG for the year ended 31 December 2024 were signed by the trustees on 16 August 2025.

10. Investigation background

Following receipt of a number of concerns, the Charities Regulator entered into correspondence with a number of the scouting entities from 2023 onwards in order to establish what scouting entities were in existence and the ownership of scouting properties. Information provided on foot of requests issued by the Charities Regulator was incomplete and contradictory. Annual reports for Gasóga CLG were also outstanding.

A decision was taken by the Charities Regulator to appoint inspectors on 14 January 2025 pursuant to section 64 of the Charities Act 2009 to carry out an investigation into the affairs of the charitable organisations:

- Gasóga na hÉireann / Scouting Ireland CLG (RCN 20004347)
- Scouting Ireland Unincorporated Association
- Scouting Ireland SAI
- Scouting Ireland (CSI)
- The Scout Foundation CLG (RCN 20084202)
- The Scout Association of Ireland Trust Corporation CLG (RCN 20084073)
- Scouting Trust Property CLG (RCN 20065713)

The Inspectors notified the charitable organisations that, without prejudice to the Inspectors' right to investigate all aspects of the Charity's affairs under Part 4 of the Charities Act 2009, the initial focus of the investigation would be to address the following matters:

1. To establish the facts surrounding the status of the following entities:
    - Scouting Ireland unincorporated association
    - Scouting Ireland SAI
    - Scouting Ireland CSI

   And to clarify the relationship(s) with Gasóga na hÉireann / Scouting Ireland CLG.

2. To clarify the relationship between the entities namely:
    - Gasóga na hÉireann / Scouting Ireland CLG RCN 20004347
    - Scouting Ireland unincorporated association
    - Scouting Ireland SAI
    - Scouting Ireland (CSI)
    - The Scout Foundation CLG RCN 20084202
    - The Scout Association of Ireland Trust Corporation CLG RCN 20084073
    - Scouting Trust Property CLG RCN 20065713

3. To establish the beneficial and legal ownership of the properties owned and occupied by the various scouting organisations in Ireland

4. To establish who has control of the bank accounts held for the benefit of various scout provinces and scout groups

5. To ascertain the facts underlying the delay by Gasóga na hÉireann / Scouting Ireland CLG RCN 20004347 in preparing financial statements for the last two financial periods, resulting in the last financial statements filed being for the year ended August 2022.

The Inspectors issued a number of directions for information, including follow up directions, during the information gathering stage, and reviewed all the documentation received. A number of individuals were also interviewed under oath.

11. Other

The Inspectors confirm that:

- A draft of this Report was furnished to all persons in respect of whom there was a possibility of any adverse findings for the opportunity to make comment and for the purpose of factual accuracy verification.
- They considered and weighed all information and submissions provided to them in an unbiased fashion.
- Persons were made aware of the potential issues with their conduct and provided with an opportunity to give an account of their version of events and to provide supplemental information where necessary.
- The charitable organisations, and those interviewed, fully co-operated with the Inspectors during the course of the investigation.

The work carried out by the Inspectors was not designed to identify all circumstances of noncompliance or other irregularity, if any, that may exist.

The investigation process, which this report reflects, included (but was not limited to) the below:

- Requests to the Charities Regulator for information and documentation to the relating to concern inquiries relevant to the investigation.
- Requests to the entities for information and documentation for information and documentation relating to the investigation.
- A review of the documentation provided, including documents obtained from open-source research.
- Interviews pursuant to section 65(4) of Act with relevant individuals, including current and former Board members and employees of the various entities and third parties
- Requests to the entities and interviewees for clarification and additional documentation where required.

The Inspectors provided the interviewees with an opportunity to give clarifications and information to the Inspectors' questions relevant to the investigation, to account for their version of events and to provide supplemental information and documentation to the Inspectors, where relevant.

The Inspector's review and relevant findings were restricted where information and documentation that was requested by the Inspectors was not or could not be provided by the entities or individuals.

This Report is based on the Inspectors' investigation undertaken during the period January 2025 to April 2026. The factual findings have been made in the context of that period and have not been adjusted to take account of any matters arising in subsequent periods. The Inspectors assume no responsibility to update this report for events and circumstances occurring after the date of this report.

This Report should not be construed as expressing opinions on matters of law, which are outside of the Inspector's expertise and for a court to determine. However, it necessarily reflects the Inspector's understanding thereof.

The Inspectors have not independently audited or verified the reliability of the documentation, information and clarifications received. For the purposes of this report, the Inspectors have assumed that the documents or other information disclosed to us are reliable and complete.

The Inspectors retained sole control of the procedures and process of the investigation and were the final decision-makers on all matters of procedure relating to the investigation.

At all times, the investigation was performed with regard to relevant legal principles and the requirements of fair procedures, including due process and natural justice.