GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

(A Company limited by guarantee not having a Share Capital and exempt from using the term "CLG")

DIRECTORS' REPORT & FINANCIAL STATEMENTS

Financial Year Ended 31st December 2025

Company number: 397094
Charity number: CHY3507
CRA number: 20004347

GASÓGA NA HÉIREANN / SCOUTING IRELAND
(A Company Limited by Guarantee not having a Share Capital)

FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31st DECEMBER 2025

GASÓGA NA HÉIREANN / SCOUTING IRELAND
(A Company Limited by Guarantee not having a Share Capital)

OFFICERS AND PROFESSIONAL ADVISERS

Reference and Administrative Details

Charity number	CHY3507
Company number	397094
Registered Office	National Office Larch Hill Dublin 16
CRA number	20004347

Our Advisors

Auditors	HLB Ireland Audit Services Limited Suite 7, The Courtyard Carmanhill Road Sandyford Dublin 18
Bankers	Allied Irish Banks plc 10 Main Street Dundrum Dublin 2
Solicitors	Mason Hayes & Curran South Bank House Barrow Street Dublin 4
	Hayes Solicitors Lavery House Earlsfort Terrace Dublin 2
	McConnell Kelly & Co 217-219 Upper Newtownards Road Belfast BT4 3JD
Directors	**Nominated chair** Richard Forde (resigned 14/09/2025) Aidan Magner (appointed 14/09/2025) Hugh Coll (appointed 22/02/2026) Derek McInerney (appointed 19/01/2025) Andrew White (appointed 19/01/2025) John Holland (resigned 14/09/2025) Aidan Magner Thomas Martens Lorraine Lally (resigned 17/01/2025) David Connolly (appointed 22/03/2025) Norma Judge (appointed 26/03/2025) Lucy Kay (appointed 14/05/2025)
Company Secretary	Mary Hogg

CHAIRPERSON'S STATEMENT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Dear Members

2025 has been a year of rebuilding. Rebuilding our Board. Rebuilding our staff team. And most importantly, rebuilding trust and confidence between our members and the leadership of Scouting Ireland.

If 2024 was about steadying the ship, then 2025 has been about turning a corner. Across our AGM, our Provincial Conferences and countless meetings the length and breadth of the country, I have felt a renewed sense of positivity. There is a quiet belief growing again within our Movement that we are moving forward together.

I want to sincerely thank our Board members, staff team and senior volunteers for their continued and unwavering cooperation, support and engagement in delivering for our young people.

Our membership stands at circa 38,000 members across the island of Ireland. That is not just a number — it represents thousands of young people experiencing adventure, friendship and leadership in their communities. From County and Provincial Shields to national events such as the Phoenix and Sword, as well as our contingent proudly representing Ireland at the World Scout Moot in Portugal, 2025 has been full of energy and ambition.

What has made me proudest this year is seeing our young people step into real leadership roles. In every major activity in 2025, youth have been front and centre. They are not just the leaders of tomorrow — they are leaders today. The Chief Scout of 2050 may well be a Scout right now learning how to tie their first knot!

Our new CEO, Sean Sheehan, has quite literally hit the ground running. He has travelled north and south, meeting volunteers, young people and staff. He has strengthened relationships with key external stakeholders and ensured that our core principle remains central — volunteer led, staff supported. The bond between volunteers and staff is strong, and that matters.

From a financial perspective we are working towards long-term financial stability. Our day-to-day operations remain robust and improve as we continue to challenge ourselves to innovate and deliver strongly for our members. However, our commitment to supporting survivors of historical abuse continues to place significant pressure on the organisation. Midway through the year, the arbitration process with our insurers concluded. This brought to an end years of legal wranglings, and whilst the settlement exceeded expectations it still falls short of what is required to fully meet survivors' needs. That reality now demands careful financial planning and debt management.

I want to speak plainly here. I am angered by the actions of a small minority of individuals from many decades ago. I am humbled by the courage of survivors and I am absolutely determined that Scouting Ireland will continue to support them.

Our current safeguarding practices are more robust than ever before and are among the strongest in the sector, as evidenced by the recent affirmation from World Scouting. Scouting Ireland is now one of the first Scout Movements Worldwide to achieve World Scouting's Safe from Harm assessment, the outcome of which is testament to the work of our volunteers and staff. The protection of every young person in our care is our utmost priority. We will never apologise for holding ourselves to the highest bar.

In 2025, the Charities Regulator commenced an investigation into the historic structures of our legacy organisations. We welcome this investigation, we have fully opened our doors, engaged transparently, and will continue to cooperate completely. We have nothing to hide and everything to gain from clarity.

Scouting Ireland is one of the largest youth charities in this country. We are woven into the social and economic fabric of communities across this island. With quiet confidence, I believe we are building something that will endure for generations to come.

We are planting seeds today that will grow long after we are gone.

We are building the leaders of tomorrow, today.

Aidan Magner
Chairperson and Director

GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

The Directors, who are also the Trustees for the purposes of charity law, are pleased to present their annual Directors' report together with the financial statements of the charity for the financial year ending 31 December 2025 which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act, 2009, the Companies Act, 2014, the Company's Constitution, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015).

Principal Activities and Overview

Scouting Ireland continued to operate as one of Ireland's leading youth organisations, delivering non-formal education through adventure, learning by doing, service, and leadership. Activities were delivered across Groups, Counties, Provinces, and National structures, supported by volunteers, professional staff, and partner organisations. The organisation remained committed to empowering young people, supporting volunteers, strengthening governance, and ensuring a safe and inclusive environment for all members.

Governance and Arbitration

During the reporting period, the Board continued to strengthen governance, transparency, and accountability. A significant milestone was the successful conclusion of the arbitration process in 2025. The Directors are satisfied with the outcome, which brought clarity and stability to the organisation and enabled renewed focus on strategic priorities, organisational effectiveness, and long-term sustainability.

Regulatory Compliance and CRA Engagement

Scouting Ireland engaged constructively and transparently with the Charities Regulator (CRA) during its review. The organisation demonstrated strong governance practices, compliance, and commitment to continuous improvement. We are awaiting the final report of the CRA.

Digital Systems and Membership Database

The continued development and implementation of the national membership database represented a major achievement. The system significantly improved data quality, communication, safeguarding oversight, and operational reporting. It also reduced administrative burden for volunteers and strengthened the organisation's digital capability and decision-making processes.

Youth-Led Culture and Organisational Development

A defining theme of the reporting period has been the continued shift toward a youth-led organisation. Young people increasingly contribute to decision-making, programme development, and governance at all levels. This cultural transformation reflects the organisation's commitment to empowering young people as leaders and changemakers, strengthening participation and ownership across the movement.

Employees and Volunteers

Scouting Ireland is supported by a dedicated professional staff team working in partnership with thousands of volunteers. The Directors acknowledge the commitment, professionalism, and resilience of staff and volunteers who continue to deliver high-quality programmes, governance, training, and support services throughout the organisation.

Membership

Membership continues to grow steadily with over 38,000 members in December 2025. We are well represented across 6 provinces, 40 counties and over 400 groups and have a presence in every corner of the country and are well set for continued growth for the coming years. Every group, whether rural or urban is seeing growth, and in many areas, we have waiting lists for youth members, our challenge now is to onboard a new generation of scouters.

Safeguarding and Wellbeing
Safeguarding remains a central priority. Scouting Ireland continues to maintain robust safeguarding policies, training, and oversight across all levels. The organisation is committed to providing a safe, respectful, and inclusive environment where all members feel protected, valued, and supported.

Financial Results and Position
The Directors have monitored the financial position throughout the reporting period and are satisfied that the organisation remains financially stable and continues to operate on a going concern basis. Prudent financial management, transparency, and sustainability remain key priorities.

Principal Risks and Uncertainties
The Directors recognise key risks including volunteer recruitment and retention, regulatory compliance, financial sustainability, and organisational capacity. Mitigation strategies include strengthened governance, improved digital systems, volunteer development, and continuous monitoring of organisational performance.

Strategic Outlook
Scouting Ireland has entered a new strategic phase focused on empowering young people, strengthening governance, supporting volunteers, and modernising the organisation. The new strategy places youth at the centre of decision-making, promotes inclusive and accessible Scouting, strengthens programme quality, and supports sustainable growth and digital innovation. The Directors are confident that this strategy positions Scouting Ireland for long-term success and continued positive impact across communities.

Future Developments
Looking ahead, priorities include continued implementation of the new strategy, strengthening youth leadership, enhancing volunteer support, maintaining strong safeguarding standards, and ensuring organisational sustainability. The Directors remain confident in the future direction of Scouting Ireland.

Statement of Directors' Responsibilities
The Directors are responsible for preparing the Directors' Report and financial statements in accordance with applicable law and regulations. They are responsible for keeping adequate accounting records, safeguarding the assets of the organisation, and taking reasonable steps to prevent and detect fraud and other irregularities.

Financial Review
These financial statements cover the financial year from the 1st January 2025 to the 31st December 2025. The comparative figures are for the 12-month period from the 1st January 2024 to the 31st December 2024.

These financial statements have been prepared in accordance with the Statement of Recommended Practice (Accounting and Reporting by Charities) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2019).

These financial statements cover the activities of Scouting Ireland at a National level, including National events and National Scout Centres. The activities of the Scout Counties/Provinces based in the Republic of Ireland are included in the financial statements of Scouting Ireland (Association). The activities of the Northern Scout Province are included in the financial statements of The Scout Foundation (NI).

National Scout Centres' income and expenditure excludes our National Scout Centre at Castle Saunderson, which is included within a related entity, Scouting Ireland Campsites and Facilities CLG.

GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

DIRECTORS' REPORT FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Financial Highlights

Net Income of €1.913m in the financial year 2025 compared with Net Expenditure of (€1.484m) in the financial year 2024. This figure includes legal provisions of €0.806m in 2025 (€0.970m in 2024).

Net Income before legal provisions was €2.719m in 2025 compared with Net Expenditure before legal provisions of (€0.514m) in 2024.

Income from charitable activities decreased by 10% to €2.574m whilst membership income increased by 21% to €3.039m.

Spending on charitable activities decreased by 6% to €6.530m; spending on charitable activities net of legal provisions decreased by 4% in the financial year.

Income from the National Scout Centres has decreased in the financial year 2025 from €0.651m in 2024 to €0.445m in 2025, a decrease of 32%.

Results

Income

Total income for 2025 amounted to €8.563m compared with €5.538m in 2024, an increase of 55%.

In 2025 we received wonderful support from the Department of Education and Youth for our general funding grant of €1.505m. We also received a capital grant of €0.035m under the Youth Services Grant Scheme and a grant of €0.049m for an organisational review from the Department of Education and Youth.

We received a grant of €0.197m from the Department of Social Protection for a Community Employment Scheme which is based in Larch Hill.

During the financial year the National Scout Centres had operational income of €0.445m (€0.651m in 2024).

Expenditure

Total expenditure for 2025 amounted to €6.650m compared with €7.022m in 2024, a decrease of 5%. This decrease was largely driven by a decrease in legal costs of €0.439m and a decrease in legal provisions of €0.164m, offset by an increase in staff costs during the year.

As per the charities SORP (FRS 102) expenditure on charitable activities includes expenditure relating to Youth Programme, Development of Scouting, Adult Support & Training and Support & Services to Members.

Reserves

Restricted and unrestricted reserves at the end of the year increased by €1.913m. Restricted funds are those received which have been earmarked for a special purpose by the donor or the terms of an appeal. Unrestricted funds are those received which are not subject to any special restriction. Unrestricted funds are divided between general funds and designated funds. Designated funds comprise amounts set aside by the Directors for a particular purpose. On 31 December 2025 the unrestricted reserve was in a deficit position of (€8.230m), (2024: (€10.243m)). The Directors wish to increase the current level of reserves so that they are holding 3 - 6 months operating costs plus cover for additional potential costs such as redundancy costs. The Directors recognise that it will take time for membership numbers to recover to pre-Covid-19 levels, which will have a resultant impact on income and therefore their ability to increase reserves in the short term.

Unrestricted General Funds Reserve

The Reserves Policy of the Company establishes an appropriate target range for the level of general "free" reserves. The range is based on a risk assessment of the probability and likely impact on the Company's activities that might be caused by a global pandemic, a decline in income, an inability to meet financial obligations, or an inability to reduce expenditure in the short term.

Tangible Fixed Assets

The Company made capital investments during the year of €0.225m.

Structure, Governance and Management Governing Document

Gasóga na hÉireann / Scouting Ireland is a company limited by guarantee by its constitution incorporated under the Companies Act, 2014. It is registered as a charity with the Charities Regulatory Authority. The members of the Company each agree to contribute €1 in the event of the Company being wound up.

Appointment of Directors

As set out in the constitution the Board is nominated by Scouting Ireland's AGM. All Directors must comply with the requirements of the Companies Act, 2014, the Charities Act 2009, the Company's Constitution and Board policy documents.

Director Induction and Training

New Directors undergo a thorough and informative briefing evening with the Governance and Compliance sub-committee. This briefing includes informing them on:

- their legal obligations under charity and company law,
- the content of the Constitution,
- the structure and workings of the sub-committees,
- the decision-making processes,
- the business plan,
- the recent financial performance of the charity, and
- they are informed of the Executive structure and the key employees.

All Directors are encouraged to attend appropriate external training events that will facilitate the undertaking of their role.

Remuneration / Pay Policy

Directors consider the Board of Directors and the Senior Management Team (the Chief Executive Officer and Managers) as comprising the key management personnel of the charity in charge of directing and controlling, running and operating the Company on a day-to-day basis. The Directors give of their time freely and no director received remuneration in the year.

Details of Directors' expenses are disclosed in note 13 of the financial statements. Annually the CEO reviews the pay of the Senior Management Team, which takes into account market comparators, cost of living increases and the financial position of the organisation. The Governance and Compliance sub-committee is responsible for recommending to the Board any change to the CEO's salary. The remuneration benchmark is the mid-point of the range paid for similar roles. In view of the nature of the charity, salaries are benchmarked against pay levels in other charities of a similar size, run on a voluntary basis.

Organisation

The Board of Directors, which can have up to 13 members, administers the charity. The Board normally meets ten times per year and there are sub-committees which meet regularly. A Chief Executive Officer is appointed by the Directors to manage the day-to-day operations of the charity. To facilitate effective operations, the Chief Executive Officer has delegated authority, within terms of delegation applied by the Directors, for operational matters including finance and compliance, IT, communications, volunteer resources, safeguarding, programme and other operational services.

Statement of Going Concern

For the purpose of considering the going concern basis of preparation of the company, the Board of Directors met a number of times and undertook a robust assessment of going concern. This assessment includes financial and cashflow projections with detailed assumptions together with third party advice to support key expenditure or liabilities of the company included in these projections.

Scouting Ireland had a net income for the financial year of €1,913m (2024: net expenditure: (-€1.484m)), and at the end of the financial year had net liabilities of (-€8,169m) (2024: net liabilities (- €10.082m)) with net current assets of €2.152m (2024: net current assets: €0.724m).

In addition, the following matters were considered as part of this going concern assessment:

- The cash position at year end and to the date of signing of the financial statements;
- The company's ability to pay its debts which fall due in the coming year;
- The increase in membership numbers and revenue during the financial year 2025 and the projected increase in membership numbers and revenue in 2026/2027.
- Detailed sensitivity analysis on the potential outcomes to the arbitration process with our Insurers and the potential impact on income streams.
- The timing of likely legal settlements arising from litigation by survivors' of historic abuse in scouting.
- The impact of the provision in the financial statements for historic legal cases.

Independent, external and expert legal advice was sought to ensure that the most accurate information was available for consideration. Financial experts assisted by conducting detailed sensitivity analysis on financial projections prepared and independently reviewed the assumptions included in the cashflow projections used. The company's legal advisors provided best estimates of timelines for future legal claims.

Scouting Ireland had a net operating income before legal provisions for the financial period to 31 December 2025 of €2.719m. This is a substantial improvement on our 2019/20 financial statements when we had a deficit of nearly €1.75 million arising from, among others, the impact of the pandemic on our operations.

The early payment initiative for Census 2025 shows continued growth in our membership and the Board projects the Organisation will be back to pre-pandemic figures in the near future.

In relation to the timing of the legal cases and the consequential financial impact, advice was obtained from the company's legal advisers as to the expected timing of the cases being heard through the Irish Court system. The timing of the court cases and the potential financial impact has been phased in the company's financial projections based on the legal advice obtained.

From the financial year ended 31 August 2019, professional advisers with significant expertise dealing with historic abuse cases have been engaged annually to review and update the financial provision, which includes claims and threatened legal claims, as detailed in Note 26 in the financial statements.

The trading position of the Company is constantly monitored, mechanisms and measures are always considered to improve the company's financial position including membership growth targets, minimising discretionary spend and expanding income streams.

Based on the cash position at year-end, the expected increase in membership as well as a number of other potential cash raising initiatives and our prudent management of operational expenses, the directors of the board have assessed that the company will have the ability to meet its liabilities for a minimum period of 12 months from date of signing off these Financial Statements. The directors believe that the going concern basis of preparation is appropriate when preparing the financial statements.

Statement of relevant Audit Information

Each of the persons who are Directors at the time when this Directors' report was approved confirmed that:
In accordance with section 330 of the Companies Act 2014, 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 auditor, HLB Ireland Audit Services Limited, will continue in office in accordance with the provisions of section 383(2) of the Companies Act 2014.

Signed on behalf of the Directors

Aidan Magner
Non-Executive Director

David Connolly
Non-Executive Director

On behalf of the Board of Directors on **14 June 2026**

GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

STATEMENT OF DIRECTORS' RESPONSILILITIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2025

Directors' Responsibilities

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

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

- select suitable accounting policies for the Charity financial statements and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act, 2014. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the Directors

Aidan Magner
Non-Executive Director

David Connolly
Non-Executive Director

On behalf of the Board of Directors on **14 June 2026**

GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

Opinion

We have audited the financial statements of Gasóga na hÉireann/Scouting Ireland ("the Company") which comprise the Statement of Financial Activities, the Statement of Financial Position, the Statement of Cashflows for the financial period ended 31 December 2025, and the related notes to the financial statements, including a summary of significant accounting policies.

The financial reporting framework that has been applied in the preparation of the financial statements is Irish law and accounting standards issued by the Financial Reporting Council including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (Generally Accepted Accounting Practice in Ireland).

In our opinion, Gasóga na hÉireann/Scouting Ireland's financial statements:

- give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland of the assets, liabilities and financial position of the Company as at 31 December 2025 and of its financial performance for the financial period then ended; and

- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) ('ISAs Ireland') and applicable law. Our responsibilities under those standards are further describes in the 'Responsibilities of the auditor for the audit of the financial statements' section of our report. We are independent of the company in accordance with the ethical requirements that are relevant to our audit of the financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), and the ethical pronouncements established by Chartered Accountants Ireland, applied as determined to be appropriate in the circumstances for the entity. We have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Material uncertainty relating to going concern

In auditing the financial statements, we have concluded that the Directors use of the going concern basis of accounting in preparation of these financial statements is appropriate.

We draw attention to Note 3 to the Financial Statements, concerning the Company's ability to continue as a going concern. The Company achieved a surplus for the financial year of €1.913m (2024: deficit €1.484m) and the Company had net current liabilities of €8.169m (2024: €10.082m) at the statement of financial position date leading to concern about the Company's ability to continue as a going concern.

The Company had a cash balance of €3.676m (2024: €1.998m) at the statement of financial position date. The going concern assumption is that the Company has sufficient funds to continue operations to the end of 2027, and thereafter the Company will need to raise further funds to discharge the provisions for liabilities.

These events and conditions, indicate that a material uncertainty exists that may cast significant doubt on the Company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

Other information

Other information comprises information included in the annual report, other than the financial statements and our auditor's report thereon including the Directors' Report. The directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies in the financial statements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by the Companies Act 2014

- We have obtained all the information and explanations which we consider necessary for the purposes of our audit.
- In our opinion the accounting records of the Company were sufficient to permit the financial statements to be readily and properly audited.
- The financial statements are in agreement with the accounting records.
- In our opinion the information given in the Directors' Report is consistent with the financial statements. Based solely on the work undertaken in the course of our audit, in our opinion, the Directors' Report has been prepared in accordance with the requirement of the Companies Act 2014.

Matters on which we are required to report by exception

Based on our knowledge and understanding of the Company and its environment obtained in the course of our audit, in our opinion, the Directors' Report has been prepared in accordance with the requirements of the Companies Act 2014.

Under the Companies Act 2014, we are required to report to you if, in our opinion, the disclosures of directors' remuneration and transactions specified by sections 305 to 312 of the Act have not been made. We have no exceptions to report arising from this responsibility.

Responsibilities of management and those charged with governance for the financial statements

As explained more fully in the committee's responsibilities statements, management is responsible for the preparation of the financial statements which give a true and fair view in accordance with Generally Accepted Accounting Practice in Ireland, including FRS 102, and for such internal control as they determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the company financial reporting process.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG

Responsibilities of the auditor for the audit of the financial statements

The auditor's objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes their opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (Ireland) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (Ireland), the auditor will exercise professional judgement and maintain professional scepticism throughout the audit. The auditor will also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for their opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting estimates and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the company's ability to continue as a going concern. If they conclude that a material uncertainty exists, they are required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify their opinion. Their conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves a true and fair view.

The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that may be identified during the audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the Company's members, as a body, in accordance with section 391 of the Companies Act 2014. 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 auditor's 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.

John Duffy
For and on behalf of
HLB Ireland Audit Services Limited
Suite 7
The Courtyard
Carmanhall Road
Sandyford
Dublin 18

Date: 14 June 2026

GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds	Restricted Funds	Total Funds 31 December 2025	Total Funds 31 December 2024
		€'000	€'000	€'000	€'000
Income :					
Donations	5	13	-	13	-
Income from Charitable Activities	6				
Youth Programme		491	355	846	1,105
Development of Scouting		149	317	466	529
Adult support & training		148	633	781	818
Support & services to Members		-	481	481	415
Total Income from Charitable Activities		788	1,786	2,574	2,867
Income from Other Trading Activities	7	3,134	-	3,134	2,596
Other Income	8	2,842	-	2,842	75
Total Income		6,777	1,786	8,563	5,538
Expenditure:					
Costs of raising funds	9	51	-	51	46
Expenditure on Charitable Activities	10				
Youth Programme		1,229	447	1,676	1,883
Development of Scouting		909	342	1,251	1,358
Adult support & training		1,094	655	1,749	1,815
Support & services to Members		1,412	442	1,854	1,874
		4,644	1,886	6,530	6,930
Other Expenditure	11	69	-	69	46
Total Expenditure		4,764	1,886	6,650	7,022
Net Income / (Expenditure)		2,013	(100)	1,913	(1,484)
Net movement in funds for the year		2,013	(100)	1,913	(1,484)
Reconciliation of funds		2,013	(100)	1,913	(1,484)
Total funds brought forward	30	(10,243)	161	(10,082)	(8,598)
Total funds carried forward	30	(8,230)	61	(8,169)	(10,082)

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG
STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 2025

	Notes:	12 mths to December 2025 €'000	12 mths to 1 December 2024 €'000
Fixed Assets			
Tangible assets	16	1,653	1,665
Financial Assets	17	-	-
		1,653	1,665
Current Assets			
Stocks	18	22	13
Debtors : amounts falling due within one year	19	643	570
Cash at bank and in hand	20	3,676	1,998
Total Current Assets		4,341	2,581
Liabilities			
Creditors falling due within one year	21	(2,189)	(1,857)
Net Current Assets		2,152	724
Total assets less current liabilities		3,805	2,389
Creditors falling due after more than one year	22	(539)	(601)
Provision for liabilities	26	(11,435)	(11,870)
Net liabilities		(8,169)	(10,082)
The Funds of the Charity			
Unrestricted Funds		(8,230)	(10,243)
General Funds	30	-	-
Designated Funds	30	-	-
Restricted Income Funds	30	61	161
Total charity funds		(8,169)	(10,082)

The notes at pages 17 to 31 form part of these accounts.

Signed on behalf of the Directors

Aidan Magner
Non-Executive Director

David Connolly
Non-Executive Director

On behalf of the Board of Directors on **14 June 2026**

GASÓGA NA HÉIREANN / SCOUTING IRELAND CLG
STATEMENT OF CASH FLOWS FOR THE 12 MONTH PERIOD ENDED 31ST DECEMBER 2025

	Notes	12 mths to 31 December 2025 Total €'000	12 mths to 1 December 2024 Total €'000
Cash flows from operating activities			
Net income / (expenditure) for the financial period		1,913	(1,484)
Adjustments for:			
Depreciation of tangible fixed assets		237	239
Government grants amortized		(9)	(9)
Interest paid		18	5
(Increase) / Decrease in stocks		(9)	9
(Increase) in debtors		(73)	(91)
Increase / (Decrease) in creditors		331	(449)
(Decrease) / Increase in provisions		(435)	421
Net cash generated from / (used in) operating activities		1,973	(1,359)
Cash flows from investing activities			
Purchase of tangible fixed assets		(225)	(7)
Interest received		-	-
Net cash used in investing activities		(225)	(7)
Cash flows from financing activities			
Repayment of bank loan		(53)	(53)
Closed Group fund movement in year		1	11
Interest paid		(18)	(5)
Net cash (used in) financing activities		(70)	(47)
Net Increase / (Decrease) in cash and cash equivalents		1,678	(1,413)
Cash and cash equivalents at the beginning of the reporting period		1,998	3,411
Cash and cash equivalents at the end of the reporting period	20	3,676	1,998
Cash at bank and in hand	20	3,676	1,998

The notes at pages 17 to 31 form part of these accounts.

1 *Accounting Policies*

The principal accounting policies adopted, judgements and key sources of estimation in the preparation of the financial statements are as follows:

A) Basis of Preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102) (effective 1 January 2015) - (Charities SORP (FRS102)) and the Companies Act, 2014. Accounting standards generally accepted in Ireland in preparing financial statements giving a true and fair view are those issued by the Financial Reporting Council.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

The financial statements are presented in Euro (€), which is also the functional currency of the charity, and are rounded to the nearest thousand unless stated otherwise.

B) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Membership income is payable annually by the registration due date. Membership fees are recognised as income in the period in which they are received on the basis of census returns from individual Scout Groups. Members who join Scout Groups subsequent to the return of the census data do not pay until the next registration due date. Membership income is stated after deduction of Scout Group incentives.

Income received in advance of an event is deferred until the criteria for income recognition are met (see notes 4, 5, 6 & 7).

C) Donated Services and Facilities

In accordance with the Charities SORP (FRS102) general volunteer time is not recognised. Please refer to the Directors' Report for more information about their contribution.

D) Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

E) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for projects that are undertaken by it.

F) Expenditure and Irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All VAT is deemed to be irrecoverable on the basis that the amount recoverable from the VAT compensation scheme cannot be measured reliably. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

G) Cost of Raising Funds

Costs of raising funds comprise the costs of fundraising activities and other associated costs.

H) Charitable Activities

Expenditure on charitable activities includes all of the Charity's resources in undertaking the work to meet its charitable objectives.

I) Allocation of Support Costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back-office costs and support staff costs. Support costs are apportioned by percentages as follows: Youth programme 25%, Development of scouting 30%, Adult support & training 25% and Support & Services to members 20%.

J) Governance Costs

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.

K) Tangible Fixed Assets

Depreciation is provided at rates calculated to write down the cost or valuation of each asset to its estimated residual value, over its expected useful life on a straight line basis. The depreciation rates in use are as follows;

Asset Category	Depreciation Rates
Land and Buildings	2% / 4% / 10%
Fixtures and Fittings	33%
Computer Equipment	33%
Motor Vehicles	33%
Motorboats	33%

Capital Expenditure in excess of €1K is taken to the Statement of Financial Position in the year it is incurred and depreciated over its useful life. Expenditure of less than this amount is charged to the Statement of Financial Activities.

L) Stock

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

M) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the net amount prepaid.

N) Cash at Bank and in Hand

Cash at bank and cash in hand includes cash, current and deposit or similar accounts.

O) Provisions

A provision is recognised in the balance sheet when the charity has an obligation as a result of a past event, and it is probable that an outflow of economic benefits, that can be reliably measured, will be required to settle that obligation.

P) Closed and Inactive Scout Groups

When a Scout Group becomes inactive or ceases, the custody of its assets is transferred to the charity and held as Closed Group Funds. If any of these assets are sold, the proceeds are transferred to Scouting Ireland and held as Closed Group Funds. Closed Group Funds are held for a period of up to 6 years to support any Scout Groups that may reopen. Where a Scout Group remains closed for more than 6 years, the funds may be used to directly support the development of Scouting. This period may be extended for a further 3 years at the discretion of the Board of Directors on a case-by-case basis.

Q) Pensions

The company has in place a PRSA scheme as prescribed by legislation. Membership of the scheme is voluntary and employees may join immediately upon employment.

The company has in place a defined contribution pension scheme for certain employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the Statement of Financial Activities.

R) Financial Instruments

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

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

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

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

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

2 Legal status

The company is a company limited by guarantee and not having a share capital. The liability of each member in the event of winding up is limited to €1.25.

3 Statement of Going Concern

Scouting Ireland had a net income for the financial year of €1.913m (2024: net expenditure (€1.484m)), and at the end of the financial year had net liabilities of (€8.169m) (2024: net liabilities (€10.082m)) with net current assets of €2.152m (2024: net current assets €0.724m).

In addition, the following matters were considered as part of this going concern assessment:

- The cash position at the year end and to the date of signing of the financial statements;
- The company's ability to pay its debts which fall due in the coming year;
- The increase in membership numbers and revenue during the financial year 2025 and the projected increase in membership numbers and revenue in 2026/2027;
- The timing of likely legal settlements arising from litigation by survivors of historic abuse in scouting;
- The impact of the provision in the financial statements for historic legal cases.

Independent, external expert legal advice was sought to ensure that the most accurate information was available for consideration. Financial experts assisted by conducting detailed sensitivity analysis on financial projections prepared and independently reviewed the assumptions included in the cashflow projections used. The company's legal advisors provided best estimates of timelines for future legal claims.

Scouting Ireland had a net operating income before legal provisions for the financial year to 31 December 2025 of €2.719m.

The early payment initiative for Census 2026 shows continued growth in our membership and the Board projects the Organisation will be back to pre-pandemic figures in the coming years.

In relation to the timing of the legal cases and the consequential financial impact, advice was obtained from the company's legal advisers as to the expected timing of the cases being heard through the Irish Court system. The timing of the court cases and the potential financial impact has been phased in the company's financial projections based on the legal advice obtained.

Since the financial year ended 31 August 2019, professional advisers with significant expertise dealing with historic abuse cases have been engaged annually to review and update the financial provision, which includes claims and threatened legal claims, as detailed in Note 26 in the financial statements.

The trading position of the Company is constantly monitored, mechanisms and measures are always considered to improve the company's financial position including membership growth targets, minimising discretionary spend and expanding income streams.

Based on the cash position at year-end, the expected increase in membership as well as a number of other potential cash raising initiatives and our prudent management of operational expenses, the directors of the board have assessed that the company will have the ability to meet its liabilities for a minimum period of 12 months from date of signing off these Financial Statements. The directors believe that the going concern basis of preparation is appropriate when preparing the financial statements.

4 Investment Income

The company does not receive investment income other than deposit interest.

5 Income from Donations

The company received donation income of €0.013m (2024: €nil) during the year, all of which was unrestricted funds.

The company benefits greatly from the involvement and enthusiastic support of its many volunteers. In accordance with FRS102 and the Charities SORP (FRS102), the economic contribution of its volunteers is not recognised in the Financial Statements.

6 Income from Charitable Activities	Notes	Financial year 31 Dec 2025 Unrestricted €'000	Financial year 31 Dec 2025 Restricted €'000	Financial year 31 Dec 2025 Total €'000	Financial year 31 Dec 2024 Total €'000
Government Grant funding	6.1	-	1,786	1,786	1,758
National Scout Centres Income	6.3	445	-	445	651
National Events Income		319	-	319	441
Programme Support Income		24	-	24	17
		788	1,786	2,574	2,867

Analysis of Income from Charitable Activities

	Youth Programme	Development of Scouting	Adult support & training	Support & services to Members	Total
Dept. of Education & Youth - Youth Service Grant Scheme	128	58	406	304	896
Dept. of Education & Youth - Capital Grant	9	11	9	6	35
Youth Service Grant - Organisational Review	-	-	-	49	49
Dept of Social Protection - CE Scheme Grant Income	66	65	66	-	197
National Scout Centres Income	148	149	148	-	445
National Events	319	-	-	-	319
Programme Support Income	24				24
Direct Income	694	283	629	359	1,965
Support Income from Dept. of Education & Youth Service Grant Scheme	152	183	152	122	609
Total income from Charitable Activities	846	466	781	481	2,574

6.1 Government Grant Funding	Notes	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Department of Education & Youth			
Youth Services Grant Scheme - General funding grant		1,505	1,426
Youth Services Grant - Capital Grant 2025		35	-
Youth Service Grant - Organisational Review		49	-
		1,589	1,426
Department of Foreign Affairs			
Irish Aid - Global Citizenship Education Grant		-	100
		-	100
Department of Social Protection- Community Employment Scheme			
Grant funding for CE Scheme - Larch Hill	6.2	197	226
		197	226
Department of Tourism, Culture, Arts, Gaeltacht, Sport and Media			
Sports Capital & Equipment Programme Grant		-	6
		-	6
Total Government Grant Funding		1,786	1,758

During the year the grant funding provided by the Department of Education and Youth for the Youth Services Grant Scheme General Funding Grant was €1.505m (2024: €1.426m). The General Funding Grant is received in quarterly instalments during the course of the year and its purpose is for staff costs.

During the year grant funding of €0.035m (2024: €nil) was received from the Department of Education and Youth under the Youth Services Grant Scheme Capital Grant. The purpose of the grant was to provide support for the Organisation's investment in capital infrastructure.

During the year a total of €0.049m (2024: €nil) was received from the Department of Education and Youth under the Youth Service Grant Scheme as a once-off Funding Allocation to support an organisational review.

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Due to the income recognition requirements under Charities SORP (FRS 102) the total grants received during the financial period are recognised in that period.

6.2 Department of Social Protection Community Employment Scheme

This represents the net income from the Department of Social Protection Community Employment Scheme operated from our Larch Hill National Scout Centre.

	Financial year 31 Dec 2025 Total €'000	Financial year 31 Dec 2024 Total €'000
Grant Income - Larch Hill	197	226
	197	226

6.3 National Scout Centres Income

	Larch Hill €'000	Lough Dan €'000	Killaloe €'000	Total €'000
Operational Income	294	148	3	445
Total	294	148	3	445

7 Income from Other Trading Activities

	Notes	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Membership Income		3,039	2,505
Fundraising income		95	91
		3,134	2,596

8 Other Income

	Financial year 31 Dec 2025 Unrestricted €'000	Financial year 31 Dec 2025 Restricted €'000	Financial year 31 Dec 2025 Total €'000	Financial year 31 Dec 2024 Total €'000
Insurance settlement received (one-off)	2,750	-	2,750	-
Staff costs recharged to Scouting Ireland Campsites & Facilities	55		55	36
Vat Refund	36	-	36	27
Other Income	1	-	1	12
	2,842	-	2,842	75

During the year, the Charity received an insurance settlement of €2.75 million. This is a one-off item and has been separately disclosed within Other Income due to it's materiality.

9 Analysis of Expenditure on Costs of Raising Funds

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Fundraising Costs		
12 Days of Christmas	51	46
	51	46

10 Analysis of Expenditure on Charitable Activities

Charitable activities have been analysed into four categories as explained in Note 1. Costs are allocated using the principles explained in that note. Youth programme includes the various educational activities in which members participate. Development activities are those which are focused on growing our movement. Adult support and training includes those activities which assist leaders and other adults involved in Scouts. Support and Services to the movement includes those activities, such as insurance and safeguarding of children, which underpin the activities of Scout Groups.

10.1 Analysis of Expenditure on Charitable Activities

10.1 Direct Costs ***2025***	**Notes**	**Youth Programme**	**Development of Scouting**	**Adult Support & Training**	**Support & Services to Members**	**Financial year 31 Dec 2025**
Staff Costs		219	86	740	397	1,442
National Scout Centres operations and development		206	206	206	-	618
Insurance		-	-	-	546	546
National Events expenditure		311	-	-	-	311
Scout county and provincial expenditure		-	-	-	227	227
DSP CE Scheme expenditure	10.5	72	73	72	-	217
Programme Support		157	-	-	-	157
International and affiliation fees		-	-	-	58	58
Volunteer Support		-	-	13	-	13
Safeguarding costs		-	-	-	32	32
Volunteer travel and subsistence		3	-	10	12	25
Communications and public relations		-	38	-	-	38
Other Costs		-	-	-	16	16
Total Direct Costs		968	403	1,041	1,288	3,700
Total Support costs	10.2	708	848	708	566	2,830
Total expenditure on Charitable Activities		1,676	1,251	1,749	1,854	6,530

10.2 Support Costs	Notes	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Legal Provisions		806	970
Human Resources, Company Secretarial, Legal and Professional Costs		523	947
Central Management		503	313
Finance & Accounting		425	410
Office Accommodation and Services		171	230
Property & Equipment Depreciation Less Amortisation of grant		104	95
Governance	10.4	217	195
Information Technology and business solutions		81	115
		2,830	3,275

Where a department supports all the charity's activities the costs have been apportioned pro-rata to the staff resources directly engaged in that activity. Support costs are apportioned by percentage as follows: Youth Programme 25%, Development of Scouting 30%, Adult Support & Training 25% and Support & Services to Members 20%.

10.3 Direct Costs ***2024***	**Notes**	**Youth Programme**	**Development of Scouting**	**Adult Support & Training**	**Support & Services to Members**	**Financial year ended 31 December 2024**
Staff Costs		247	95	668	402	1,412
National Scout Centres operations and development		190	190	190	-	570
Insurance		-	-	-	516	516
National Events expenditure		354	-	-	-	354
Scout county and provincial expenditure		-	-	-	181	181
DSP CE Scheme expenditure	10.5	66	66	66	-	198
Programme Support		203	-	-	-	203
International and affiliation fees		-	-	-	53	53
Volunteer Support		-	-	66	-	66
Safeguarding costs		-	-	-	29	29
Volunteer travel and subsistence		4	-	7	36	47
Communications and public relations		-	24	-	-	24
Other Costs		-	-	-	2	2
Total Direct Costs		1,064	375	997	1,219	3,655
Total Support costs	10.2	819	983	818	655	3,275
Total expenditure on Charitable Activities		1,883	1,358	1,815	1,874	6,930

10.4 Governance costs including Auditors Remuneration

	Financial year 31 Dec 2025 Total €'000	Financial year 31 Dec 2024 Total €'000
Board Expenses	33	12
AGM / EGM costs	2	86
Consultancy fees for Organisational Review	49	-
	84	98
Auditor's Remuneration	48	48
Other Auditor Fees	53	-
Other Non - Audit services	32	49
	133	97
Total costs	217	195

Auditors Remuneration includes audit fees for Gasóga na hÉireann/Scouting Ireland CLG, Scouting Ireland Campsites and Facilities CLG and The Scout Foundation (N.I) CLG. Other auditor fees relates to the audit of Scouting Ireland (Association).

10.5 Department of Social Protection - Community Employment Scheme

	Financial year 31 Dec 2025 Total €'000	Financial year 31 Dec 2024 Total €'000
Larch Hill		
Wages and salaries	208	188
Materials and training	5	8
Travel	4	2
	217	198

11 Other Expenditure

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Staff costs recharged to Scouting Ireland Campsites & Facilities	55	36
Bank Interest	-	-
Bank Charges	12	7
Exchange Rate Difference Realised	2	3
	69	46

12 Net Income / (Expenditure) for the Year

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
This is stated after charging/ (crediting):		
Depreciation	237	239
Bank Interest payable	18	19
Foreign Exchange Movement	2	3
Auditors Remuneration (excl. other auditor fees)	48	48
Grant Amortisation	(9)	(9)

13 Analysis of Staff Costs, Directors' Remuneration and Expenses, and the Cost of Key Management Personnel

The average number of full-time equivalent employees during the year was 44 (2024:41). This excludes those employed on the Department of Social Protection Community Employment scheme.

	Direct €'000	Support €'000	Financial year 31 Dec 2025 Total €'000	Financial year 31 Dec 2024 Total €'000
Staff Costs	1,408	770	2,178	1,935
PRSI Costs	136	92	228	204
Ex-Gratia / Redundancy Payments	61	-	61	-
	1,605	862	2,467	2,139
Pension Costs	19	19	38	41
Death In Benefit	19	14	33	33
Staff Travel & other expenses	171	36	207	168
Staff Training	5	4	9	17
	214	73	287	259
Total staff cost	1,819	935	2,754	2,398
Less:				
Internal operational recharges	(322)	(7)	(329)	(222)
Recharged to Scouting Ireland Campsites and Facilities	(55)	-	(55)	(36)
Total recharged staff costs	(377)	(7)	(384)	(258)
Total staff costs	1,442	928	2,370	2,140

These staff costs include wages and salaries of employees recharged to Scouting Ireland CLG from The Scout Foundation (NI) CLG. Total amount recharged in 2025 was €82K (2024: €54K).

During the year 3 employees received redundancy payments and 2 employees received termination payments. The total amount paid was €61K.

A total of 6 employees (2024: 5) earned remuneration in excess of €60,000 as follows:

	Financial year 31 Dec 2025 Employees	Financial year 31 Dec 2024 Employees
€60,001 to €69,999	3	2
€70,000 to €79,999	1	1
€80,000 to €89,999	0	0
€90,000 to €99,999	0	1
€100,000 to €109,999	0	1
€110,000 to €119,999	1	0
€120,000 to €130,000	1	0

Director Expenses

During the period 9 (2024: 8) directors were reimbursed for their out of pocket expenses incurred attending meetings and carrying out their duties. The total amount reimbursed was €0.016m (2024: €0.021m). They were not paid and did not receive any other benefits (2024: €NIL).

14 Staff Numbers

The average number of full-time equivalent employees during the year was 55 (2024: 53). This includes those employed on the Department of Social Protection Community Employment scheme. The calculation of the full-time equivalent number of employees on the Community Employment scheme is based on the scheme's standard working hours of 19.5 hours per week.

The numbers are broken down as follows:

	Financial year 31 Dec 2025 No.	Financial year 31 Dec 2024 No.
Direct Staff	31	29
Support Staff	14	12
DSP Supervisor	1	1
DSP Participants	10	11
Recharged from Scout Foundation Northern Ireland	0.5	1
Recharged to Scouting Ireland Campsites & Facilities	(1)	(1)
	55	53

15 Corporation Taxation

No charge to corporation tax arises because the company has been granted charitable tax exemption by the Revenue Commissioners.

16 Tangible Fixed Assets

COST	LAND & BUILDINGS €'000	FIXT. & FITTINGS €'000	MOTOR BOATS €'000	MOTOR VEHICLES €'000	COMPUTER EQP €'000	Total €'000
Opening Balance: 1 January 2025	4,275	572	6	8	278	5,139
Additions	-	26	-	-	199	225
Disposals	-	-	-	-	-	-
Closing Balance: 31 December 2025	4,275	598	6	8	477	5,364
Depreciation						
Opening Balance: 1 January 2025	2,669	538	6	8	253	3,474
Depreciation Charge	150	34	-	-	53	237
Disposals	-	-	-	-	-	-
Closing Balance: 31 December 2025	2,819	572	6	8	306	3,711
Net Book Value as at 31 December 2025	1,456	26	-	-	171	1,653
Net Book Value as at 31 December 2024	1,606	34	-	-	25	1,665

17 Financial Assets

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Opening Balance	-	-
Closing Balance	-	-

Gasóga na hÉireann/Scouting Ireland CLG has 100% ownership of Scouting Ireland (N.I.) Ltd. This company was incorporated on 14th November 2016. The registered address of Scouting Ireland (N.I) Ltd is c/o The Scout Foundation (NI), NICVA, 61 Duncairn Gardens, Belfast, Northern Ireland BT15 2GB. The cost of this investment was €116 and as the accounts of Gasóga na hÉireann/Scouting Ireland CLG are presented rounded to the nearest thousand, this investment has not been shown on the balance sheet or associated note above.

18 Stocks

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Stock of miscellaneous materials and stationery	22	13

The replacement cost of stocks does not differ materially from the balance sheet amounts.

19 Debtors

	Notes	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Due Within One Year			
Trade Receivables		7	12
Other Debtors		3	2
Prepayments		253	248
Amounts owed by related parties	28	380	308
All debtors fall due within one year		643	570

There is no bad debt provision

20 Cash and Cash Equivalents

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Cash at bank and in hand	3,676	1,998
	3,676	1,998

21 Creditors : Amounts Falling Due Within One Year

	Notes	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Trade payables		200	94
Accruals		689	734
PAYE/PRSI/USC/LPT		65	55
Bank Loan < 1 Year	25	72	71
Amounts owed to related parties	28	544	511
Deferred income		610	372
Deferred income (capital grants)	23	9	9
DSP CE Scheme Larch Hill deferred income		-	11
		2,189	1,857

Trade and other creditors are payable at various dates over the coming months in accordance with the suppliers' usual and customary credit terms.

Amounts owed to related parties and other entities are unsecured, interest free and are repayable on demand.

Included within deferred income are deferred membership fees of €0.511m (2024: €0.336m), deferred income from Department of Social Protection for the 2026 CE Scheme of €0.036m (2024: €nil) and deferred events income of €0.063m (2024: €0.036m).

Other taxes including social insurance are repayable at various dates in accordance with the applicable statutory provisions. Included in amounts owed to related parties is a balance of €511k which represents a government grant received by The Scout Foundation which was used by Scouting Ireland (CSI) to build the National Office at Larch Hill and is payable to The Scout Foundation.

22 Creditors : Amounts Falling Due After More Than One Year

	Notes	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Deferred Income (Capital Grants)	23	62	71
Closed group fund	24	127	126
Bank Loan > 1 Year	25	350	404
		539	601

23 Deferred Income (Capital Grants)

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Capital Grant		
Opening Balance	80	89
Less amortised during the period	(9)	(9)
Closing Balance	71	80
Split as :		
Creditors due > 1 year	62	71
Creditors due < 1 year	9	9
	71	80

24 Closed Group Fund

The closed group fund is included within creditors falling due after one year. Closed group reserves is included within unrestricted funds.

	Opening Balance 1 January 2025 €'000	Net Transfers €'000	Closing Balance 31 December 2025 €'000
Closed group fund	126	1	127

25 Bank Loans

Analysis of the maturity of the bank loan is as follows:

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Repayable within one year	72	71
Repayable between one and two years	72	71
Repayable between two and five years	217	217
Repayable after five years	61	116
	422	475

26 Provision for Liabilities

	Financial year 31 Dec 2025 €'000	Financial year 31 Dec 2024 €'000
Opening provision	11,870	11,449
(Decrease) / increase in provisions during the year	(435)	421
Closing Provision	11,435	11,870

Included in the financial statements is a provision for liabilities of €11.435m (2024: €11.87m), which relates to liabilities arising from historical child sexual abuse concerns in legacy organisations; being the Catholic Boy Scouts of Ireland and The Scout Association of Ireland. FRS 102 requires that Gasóga na hÉireann / Scouting Ireland's Board of Directors review this liability to ensure that the financial statements provide a true and fair view of the financial position as at the financial period end.
The Directors review the provision annually, taking account of legal advice and estimates, and are satisfied that the provision in these financial statements is appropriate. Further incidents and/or claims may still be notified to Gasóga na hÉireann/Scouting Ireland for events which occurred prior to the 31st December 2025. Since the nature of any such potential incidents or claims is not yet known, it is not possible to determine the probability of liability or to estimate their value. Therefore there is an unquantifiable contingent liability in respect of such incidents and/or claims.

27 Capital Commitment

At the financial year end the Company had capital commitments for Membership Management System development of €133k and for kitchen equipment in Larch Hill National Scout Centre of €9k (2024: €NIL).

28 Related parties and other entities

The Charity enjoys a close working relationship with all of the entities listed below.

Membership fees of €3.039m, National Campsite income and National training and events income was received from Scout Groups and individual members during the period.

Related party transactions and balances are as follows:	Loans to related party	Recharged salaries & expenses between SI and related parties	Purchases from related party	Balances with related party at 31 Dec 2025	Balances with related party at 31 Dec 2024
				€'000	€'000
Amounts due from related parties:					
Scouting Ireland Campsite and Facilities CLG	15	57	-	380	308
Amounts due to related parties:					
The Scout Foundation (N.I) CLG		(70)	-	(22)	-
Outdoor Adventure Store (Liffey Street) Limited			(78)	(11)	-
The Scout Foundation CLG		-	-	(511)	(511)
	0	(70)	(78)	(544)	(511)

29 Pension

Some staff are members of a defined contribution pension scheme. Contributions by the company are charged to the Statement of Financial Activities as incurred.

The assets of the scheme are held separately to the assets of the company. The employer's contributions made to the scheme in the 12 month period were €0.037m (2024: €0.036m). The company had an accrual in respect of this scheme of €NIL (2024: €0.005m).
Pension costs in note 12 include €0.0006m of pension costs recharged from Scout Foundation (Northern Ireland) CLG.

In addition the company provides access to pension advice and facilitates payments through the payroll system to employees personal retirement savings accounts (PRSA's). Membership of the scheme is voluntary and employees may join immediately upon commencing employment. There was €Nil outstanding on the PRSA scheme at the period end (2024: €NIL)

30 Analysis of Funds

	Opening Balance €'000 1 Jan 2025	Incoming Resources €'000	Resources Expended €'000	Closing Balance €'000 31 Dec 2025
Analysis of General fund	(10,243)	6,777	(4,764)	(8,230)
Analysis of Restricted fund	161	1,786	(1,886)	61
	(10,082)	8,563	(6,650)	(8,169)

31 Comparative figures

Certain prior year figures have been reclassified, to ensure consistency with the presentation adopted in the current financial year.
These reclassifications have no impact on the results for the prior year.

32 Approval of the Financial Statements

These financial statements were approved by the Board of Directors on **14 June 2026**