

30/Oct/2026

Dear Colleagues in Scouting

I am writing to you today, as my former shareholders, to follow up on a commitment I made in conjunction with another former director of Scouting Ireland; Jacques Kinane.

We undertook to elaborate on matters raised during the Extraordinary General Meeting where we were removed as Directors. At that time, we indicated that we could not disclose information that might compromise work being performed by regulators. I thank those who supported us at the EGM especially the many youth members who recognised what was happening and those that pointed out that something was very clearly wrong.

At the time, we were protected by legislation as legitimate whistleblowers. The board of Scouting Ireland refused to recognise this. Sadly the continued actions of the current board of Scouting Ireland, which despite protestations to the contrary are in fact repeating several behaviours of the previous board.

Certain members of staff and directors have chosen to mislead the organisation and stakeholders. They hid their actions behind half truths, a veil of lies, undisclosed legal advice and legal actions. Funded by Scout Groups. Many of the half truths and carefully worded communications effectively became lies by omission. There is a reason your membership fees are increasing year on year and according to ministerial briefings shared in the Irish Times, will continue to do so. One quarter of the turnover of the charity now goes on legal costs. Only a portion of this is used for defending Scouting Ireland against their victims of abuse. (In continuing to defend the indefensible. As we continue to further persecute, the individuals abused as children rather than follow Ian Elliot's roadmap for truth and reconciliation.)

When we joined the board of Scouting Ireland, there was a small group of individuals, both staff and directors who engaged in a "Board within a Board". Decisions were made in the absence of the wider board and then presented as a "Fait Accompli". When we disagreed or even questioned these decisions, we were considered difficult. We asked the board to desist from these actions.

This did not sit well with the sense of entitlement of these individuals who continued to hide what they were doing and had done. Official board communications addressed to the wider board were not received by all directors. Information that any director would expect (and would be legally expected to receive, in order to do the job) was withheld.

Staff members openly lied or withheld information to the wider board about issues such as contracts, finances & safeguarding.

Scouting Ireland's board did not keep board meeting minutes for all of our meetings. When queried, we were told it was "to protect people in the event of any subsequent inquiry". That is not how a charity is supposed to operate. Furthermore, we were denied access to information about legal cases (former Chief Scout) taking place despite being directors of the entity being sued, in addition to independent financial assessment data.

When we approached the Charity Regulator and the Corporate Enforcement Authority we had no alternative because we felt we had to protect not only the overall reputation of Scouting Ireland, but also our own personal reputations from any fallout of illegalities taking place in Scouting Ireland. Under Charity law, if you are aware that you are breaking the law, you have a legal responsibility to report it. We only did this after both the established board members and key senior staff made it very clear they had no intention of changing their ways of working, to reflect the standards of governance demanded under law.

When members went into the EGM in October 2024 to remove us from office for "being a threat to scouting" most of you were not aware of the following:

- Scouting Ireland denied victims of abuse any compassion Critically, **Scouting Ireland rejected a Truth and Reconciliation model for dealing with our victims of abuse and fellow scouts**. This model was considered more equitable, more compassionate, but also faster (and far cheaper) than the legal defence model chosen by the board. The process would be finished by now and we would not be facing the bills that we do, had we pursued this model. This decision could yet bankrupt us. We denied our victims a voice. Why would the Board not choose a cheaper faster truth and reconciliation process? We can only assume to protect the reputations of the "pillars of scouting".

- The board were asked by Ian Elliott to investigate and identify the current scouts that had been aware of bad things happening at that time and learn from the experiences to make us a stronger organisation. The board again rejected this reasonable ask. Why? Either protecting reputations or because we did not want to endanger the dubious insurance claim that had been embarked upon.
- Insurance companies do not pay out for people knowingly allowing crimes to happen such as where Ian Elliott outlined no less than fourteen separate times that Scouting Ireland knew bad things were happening but failed to act. When the insurance company did not pay out, we took them into arbitration. This ruinous strategy has cost the organisation millions. The €2 million settlement received from this exercise pales into insignificance against the true cost to the organisation and the legal fees and staff time used to obtain it.
- When we (Jacques and I) joined the board, a protected disclosure was made to us. It outlined and evidenced an allegation that an alteration was attempted to be made to a membership record for an individual named David Barry without obtaining prior Garda vetting. If the attempted action had been successful, it would have meant the person in question could have appeared as an active member of the organisation and potentially free to join any scout group despite his ongoing suspension. The report was submitted by senior management of Scouting Ireland to the CEO and later the board of Scouting Ireland who declared it an "administrative issue". The report was subsequently sidelined. We demanded that it be investigated fully and transparently. The board fought with us on this and we lost two independent directors over the issue. Eventually the Chairman announced that an investigation that had no transparency, scrutiny or even a report showed "nothing was wrong". If you are a parent in Scouting, then I assume that your blood is now running cold at how the alleged near miss re-appointment of a person who was under investigation and was later convicted of sexual assault of children into the organisation is "an administrative issue" and doesn't warrant open and transparent investigation.
- None of you as members and shareholders of the charity have seen a full and complete set of accounts for the whole charity for approximately four years. We as trustees were not informed by how a substantial chunk of the charity could be sidelined into a "dormant" structure and not accounted for. Hiding this was a deliberate obfuscation in order to cover up clear breaches of charity law. The board blocked the association itself from trying to regularise the associations affairs despite the board having informed the regulator that the association was being wound down. As a former trustee of a charity which has not kept, validated and presented

proper accounting records I am disturbed that all parties including staff involved remain in situ. I believe that both I, a trustee and you, the member shareholders of the charity are owed a serious explanation as to how there is no accountability for these actions.

- The board and some senior members of staff attempted to scapegoat a volunteer to be the person responsible for the charity failing to meet their legal requirements to keep accounting records, audit them, publish them and submit them to a regulator for four years. Professional staff and directors trying to blame a volunteer with no requirement, responsibility or involvement in financial records is reprehensible and disgusting.
- Personal details of members attending a Scouting Ireland training course were leaked in a data breach. This data was weaponsied. A then provincial commissioner refused to disclose who gave him the data or who he shared the data with. The board of SI refused to compel him to cooperate with the breach investigation. That commissioner is now in charge of the department that handles the personal information of all volunteers, guardians and youth members.
- Many of you were informed by staff that Jacques and I were only out to "destroy scouting". If Scouting was to be found to be insolvent then we as directors would have been trading recklessly. If we were indeed insolvent (and we had never seen a full set of accounts for the charity) we have a duty to address and resolve this. We sat through a going concern meeting where we were informed that the "Plan B for rescue was to dump it on his desk" (aka dump our insolvency on the Minister's desk). The window of going concern had no visibility past the immediate 12 months where most of the board had planned their departure. This went directly against the guidance written on our auditor's website stating that going concern involved more than just an immediate twelve month view of the world which we didn't have.
- Being misled on safeguarding issues was not isolated. A course took place in a Northern scout group. A staff member were involved. Protocol clearly stated all participants should be garda vetted. Volunteers reported otherwise and that they were subsequently threatened by other members of the organisation. As directors we were told repeatedly that there was no truth in the complaints. Afterwards this became an "administrative oversight" after we raised it directly to the Department of Children. After this we were excluded from knowledge of safeguarding events that

would have directly affected how we would have voted on certain decisions of the board because it would have directly affected risk for young people and funding from the Department of Children.

- At the time of the EGM, we were active whistleblowers with the Charity Regulator and the Corporate Enforcement Authority. The Charity regulator had threatened to remove Scouting Ireland's charity status a few months prior to the EGM because we were failing to comply with queries, directions and ultimately an enforcement order. The Corporate Enforcement Authority had issued a direction under the Companies Act requiring Scouting Ireland to produce minutes for all of the board meetings that had gone undocumented. It is also worth noting that Auditors claimed that they never observed any governance issue despite 2 regulators invoking their relevant statutory instruments. To say that there had been no and were no issues with the regulators at that time would have been a grossly untrue statement.

I am very saddened by what Scouting Ireland the company has become. I am very proud of what Scouting on the group level achieves despite Scouting Ireland. This company is not accountable to its shareholders and continues to exercise crackdown of members that criticise staff or board through abuse of procedure and safeguarding.

I would not recommend to members to approve the latest constitutional changes – they are a cleverly and carefully crafted way of allowing this company to obtain the ability to secure loans or sell assets belonging to groups. **Even those assets that are in trust.**

This is fixable, but if this company wants you to trust it with your dens, then this board has to demonstrate that it is going to clear out the rot and allow the shareholders to direct where this company goes. If this board do not have the honesty to do root and branch reform then the company may fail. The good news is that the Government has a "Plan B" for Scouting to continue as published in the ministerial briefing reported on in the Irish Times. It would be a great tragedy if the power-hungry arrogance of a few allowed this to happen.

I have little hope in this, as we have recently seen the board cannot even apologise properly.

Yours in Scouting

Donnachadha Reynolds



An Rialálaí
Carthanais
Charities
Regulator

FAO Charity Trustees
Gasóga na hÉireann / Scouting Ireland
National Office
Larch Hill
Dublin 16
D16 P023

By Certified Post and by email to Ned Brennan (Chairperson) at bod.nbrennan@scouts.ie

Date: 15th January 2024

Re: Gasóga na hÉireann / Scouting Ireland ("the Charity")
Registered Charity Number: 20004347

Dear Charity Trustees,

We refer to your correspondence of 14th December 2023 enclosing records. It is a cause of concern to the Charities Regulator that the Charity failed to comply with the direction issued under section 53 of the Act on 14th September 2023 by the extended due date of 21st November 2023, and that the direction was only largely complied with on 14th December 2023. This was after the Charities Regulator had taken the unprecedented step of issuing a final warning that the Charity would be removed from the Register of Charities pursuant to section 44(5) of the Act for failing to comply with the direction issued under section 53.

Legal privilege has still not been correctly or adequately asserted in relation to the records with the revised redactions submitted on 14th December 2023, but the Charities Regulator is accepting the records with the redactions at this point in time. It is regrettable that it took several letters over a period of almost 6 months for the Charity to comply with the request in relation to board minutes.

We also refer to correspondence received from the CEO of the Charity on 22nd December 2023 stating that the financial statements of the Charity were signed off by the Board and that they would be filed in the Companies Registration Office ("the CRO"). We note that they have not to date been filed in the CRO. We also note that the most recent financial statements for the Charity available on your website are for the year ended 31st August 2020.

The Charity has stated in its most recent annual report filed with the Charities Regulator that it is in full compliance with the Charities Governance Code. Given that up to date financial statements are not available to members of the Charity, it is not clear how the Charity is in compliance with principle six of the Charities Governance Code, being accountable and transparent.

It is also noted that the Charity did not comply with the requirement under section 52 of the Charities Act 2009 ("the Act") to file its annual report within 10 months of its financial year end, as the annual report in respect of the financial year ended 31st August 2022, which was due to be filed by 30th June 2023, was only received on 10th January 2024.

In addition to the direction issued under section 53 of the Act, other information which has been requested from the Charity over the period since June 2023 has not been provided. Specifically, we have received no response to our requests for information in relation to the unregistered entities, Scouting Ireland CSBI, Scouting Ireland SAI / SAI and Scouting Ireland unincorporated association as set out in our letters of 23rd October 2023 and 14th November 2023.

We have also requested the Charity on a number of occasions to correct the listing of charity trustees appearing on the Register of Charities. As set out in our letter of 14th November 2023, Ms Mary Hogg is a charity trustee if she is the company secretary, yet to date no submission has been received to update the Register. We also note that a Matt Kavanagh has been listed in the CRO as the company secretary since 20th December 2019.

Furthermore, according to the financial statements for the year ended 31st August 2022, Evan O'Connell resigned as a director on 13th December 2023, Eoin O'Shea was appointed as a director on 18th November 2023, and Peter Brennan was appointed as a director on 5th November 2022 and resigned on 12th December 2022. None of these appointments or resignations have been recorded on the Register of Charities, or with the CRO.

There is a statutory obligation on charity trustees, under section 39(11) to inform the Authority as soon as a particular relating to the Charity ceases to be correct. It is therefore a source of concern to the Charities Regulator that you have failed to ensure that the Trustee details on the Register are correct and up to date. It is not clear from the Register of Charities, the CRO or the Charity's website who the trustees of the Charity are.

Please provide the following by 19th January 2024.

- The outstanding information in relation to the unregistered entities
- Details of all trustees appointed since 1 January 2021 regardless of whether they have since resigned (this includes the role of company secretary)
- An explanation as to why the financial statements for 2021 and 2022 are not available on the website of the Charity
- Evidence that the financial statements for 2022 have been filed with the CRO

Yours sincerely,



Thomas Mulholland
Director of Compliance and Enforcement

Ref: 100/13/05/2750/1 C

Private and Confidential

Mary Hogg

Company Secretary

Gasóga na hÉireann/Scouting Ireland CLG (Co. No.: 397094)

Larch Hill,

Dublin 16,

D16P023

21 February 2024

Section 166 of the Companies Acts 2014 –**Requirement as to the Production of Minutes of proceedings of directors of
Gasóga na hÉireann/Scouting Ireland CLG (Co. No.: 397094) ("The Company")**

Dear Mary Hogg, Company Secretary.

I am an authorised officer of the Corporate Enforcement Authority to whom, in accordance with section 944K (4) of the Companies Act 2014 (the '2014 Act'), the powers of the Member of the Corporate Enforcement Authority under section 166 of the 2014 Act have been delegated as per the attached Instrument of Delegation (See Appendix 2).

Section 166(5) of the 2014 Act authorises me to give directions to a company requiring it to produce for inspection the book or books kept in accordance with Section 166 (See Appendix 1).

Take notice that pursuant to Section 166(5) of the 2014 Act I hereby require you to produce to me, for inspection, the book or books kept by the Company, in accordance with section 166 of the 2014 Act to include all committees of the directors for the years 2022, 2023 and 2024 and other amendments or additions which have been made thereto and to include all papers in such minute books and give to me such facilities for inspecting or taking copies of the books as I may require by the close of business **on 15 March 2024.**

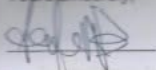
As an alternative, I shall accept a copy of such minutes and other amendments or additions which have been made thereto and any documents attached either by way of:

- of hard copy, appropriately indexed, or
- encrypted email attachments and password protected as appropriate to include an index to the documents provided.

The requested information is to be delivered for my attention by close of business **15 March 2024**.

If a company fails to comply with section 166(1) of the 2014 Act, or with a requirement made of it under subsection (5), the company and any officer of it who is in default shall be guilty of a category 4 offence.

Yours sincerely,



Aoife McPartland
Authorised Officer
Corporate Enforcement Authority

Appendix 1

Section 166 of the Companies Act 2014

- (1) A company shall cause minutes to be entered in books kept for that purpose of—
- (a) all appointments of officers made by its directors;
 - (b) the names of the directors present at each meeting of its directors and of any committee of the directors;
 - (c) all resolutions and proceedings at all meetings of its directors and of committees of directors.
- (2) Such minutes shall be entered in the foregoing books as soon as may be after the appointment concerned is made, the meeting concerned has been held or the resolution concerned has been passed.
- (3) Any such minute, if purporting to be signed by the chairperson of the meeting at which the proceedings were had, or by the chairperson of the next succeeding meeting, shall be evidence of the proceedings.
- (4) Where minutes have been made in accordance with this section of the proceedings at any meeting of directors or committee of directors, then, until the contrary is proved—
- (a) the meeting shall be deemed to have been duly held and convened;
 - (b) all proceedings had at the meeting shall be deemed to have been duly had; and
 - (c) all appointments of officers made by its directors at the meeting shall be deemed to be valid.
- (5) A company shall, if required by the Authority, produce to the Authority for inspection the book or books kept in accordance with subsection (1) by it and shall give to the Authority such facilities for inspecting and taking copies of the contents of the book or books as the Authority may require.
- (6) If a company fails to comply with subsection (1) or with a requirement made of it under subsection (5), the company and any officer of it who is in default shall be guilty of a category 4 offence.



CEA

Údarás Forfheidhmithe Corparáideach Corporate Enforcement Authority

Instrument of Delegation – Number 28

I, Ian Drennan, Member of the Corporate Enforcement Authority ("the Authority"), by virtue of the powers vested in me under Section 944K(4) of the Companies Act 2014 ("the 2014 Act"), hereby delegate to

Aoife McPartland

who is an officer of the Authority as defined by Section 2(1) of the 2014 Act, for use in relation to the performance of the duties of an officer of the Authority, the powers of the Authority pursuant to the following provisions of the 2014 Act (or other provisions of the Companies Acts or other legislation which continues to be in force) as currently in force or as may hereinafter be amended:-

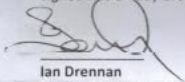
- Section 133 of the 2014 Act;
- Section 166 of the 2014 Act;
- Section 175 of the 2014 Act;
- Section 199 of the 2014 Act;
- Section 288 of the 2014 Act;
- Section 335 of the 2014 Act;
- Section 392 of the 2014 Act;
- Section 558ZN of the 2014 Act;
- Section 797 of the 2014 Act;
- Section 867 of the 2014 Act;
- Section 883 of the 2014 Act;
- Section 884 of the 2014 Act;

Section 931 of the 2014 Act;

Section 944P of the 2014 Act and

Section 1474 of the 2014 Act

Signed this 8th day of July 2022.



Ian Drennan

Member of the Corporate Enforcement Authority

Section 931 of the Companies Act 2014

Provision made as to the Production to Members of Companies of Financial Statements and Information Relating to the Company.

Section 944P of the Companies Act 2014

Provision made as to the Production to Members of Companies of Financial Statements and Information Relating to the Company.

Provision made as to the Production to Members of Companies of Financial Statements and Information Relating to the Company.

Provision made as to the Production to Members of Companies of Financial Statements and Information Relating to the Company.



Don Reynolds <donnachadha@gmail.com>

Protected Disclosure

Protected Disclosures Mail In DB <ProtectedDisclosures@charitiesregulator.ie>

4 March 2025 at 08:20

To: donnachadha <donnachadha@gmail.com>

Dear Donnachadha and Jacques,

I refer to the concerns you have raised with the Charities Regulator regarding Gasóga na hÉireann / Scouting Ireland (RCN 20004347). As you are aware, the Charities Regulator has been engaging with the Charity following concerns raised regarding governance matters.

In line with our [Protected Disclosures Policy](#), we have carried out the necessary enquiries into the matters within our remit. Following due process, we are now writing to formally communicate the outcome of these enquiries.

As outlined in the public notice issued on our website, the Charities Regulator has appointed inspectors to Gasóga na hÉireann / Scouting Ireland to conduct a statutory investigation under the Charities Act 2009. The inspectors will prepare a report on their findings. As a result this procedure is now closed.

Should you have any queries in relation to the above please do not hesitate to contact me.

Thank you for raising a protected disclosure with the Charities Regulator.

Kind regards,

Jelena Griscenko

Compliance and Enforcement Unit

An Rialálaí Carthanais | 3 Duga Sheoirse, LSAI, Baile Átha Cliath 1, D01X5X0

Charities Regulator | 3 George's Dock, IFSC, Dublin 1, D01X5X0

Email: ProtectedDisclosures@charitiesregulator.ie

Teileafón / Telephone: 01 633 1550



Is le haghaidh an duine nó an eintitis ar a bhfuil sí dírithe, agus le haghaidh an duine nó an eintitis sin amháin, a bheartaítear an fhaisnéis a tarchuireadh agus féadfaidh sé go bhfuil ábhar faoi rún agus/nó faoi phribhléid inti. Toirmisctear aon athbhreithniú, atachur nó leathadh a dhéanamh ar an bhfaisnéis seo, aon úsáid eile a bhaint aisti nó aon ghníomh a dhéanamh ar a hiontaoibh, ag daoine nó ag eintitis seachas an faighteoir beartaithe. Má fuair tú é seo trí dhearmad, téigh i dteagmháil leis an seoltóir, le do thoil, agus scríos an t-ábhar as aon ríomhaire. Is é beartas na Roinne Dlí agus Cirt, na nOifigí agus na nGníomhaireachtaí a úsáideann seirbhísí TF na Roinne seoladh ábhair cholúil a dhícheadú. Más rud é go measann tú gur ábhar colúil atá san ábhar atá sa teachtaireacht seo is ceart duit dul i dteagmháil leis an seoltóir láithreach agus le mailminder[at]justice.ie chomh maith.

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