

**Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31 August 2022**

for

DOWNPATRICK GROUP SCOUTING IRELAND

M.B.McGrady & Co
Chartered Accountants
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

DOWNPATRICK GROUP SCOUTING IRELAND

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FOR THE YEAR ENDED 31 AUGUST 2022**

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DOWNPATRICK GROUP SCOUTING IRELAND

Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022

The trustees present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of 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 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Groups objectives are to:

-Contribute to the development of members in achieving their full spiritual, intellectual, physical, social and cultural potential as individuals, so they may take a constructive place in society.

The main objectives and aims for the year continued to focus upon the promotion of the welfare of children and young people. The strategies employed to assist the charity to meet these objectives included the following:

-Providing a range of youth services which are reflective of relevant quality standards and address the needs of children and young people.

-Applying Quality Assurance standards of service

-Working in partnership with other agencies and groups to secure the best service is available that best matches the needs of its client population.

Significant activities

The main areas of charitable activity are scouting, rental of premises to community groups (including disabled people) and the operation of three mini-buses.

Public benefit

The direct benefit which flows from our purpose is that young people are empowered to make a positive contribution to society through being engaged and supported in their personal development, including physically, intellectually, socially and spiritually. This benefit is demonstrated through Scouting making a positive impact in our communities; preparing young people to be active citizens; embracing and contributing to social change; being as diverse as the communities in which we operates. These are evidenced by feedback from our beneficiaries and the wider community. In addition, benefits are demonstrated by getting feedback from young people and parents, using the Plan, Do, Review Model for assessing programmes and events and from time to time independent evaluations of our activities. In providing these services there is no known harm flowing from the purpose of Scouting Ireland. The benefits of this purpose are provided to children, young people and volunteers without distinction of origin, race, creed, gender, sexual orientation, or ability, in Northern Ireland. The private benefit flowing from this purpose is gained by a volunteer undertaking training and gaining transferable skills and staff members who are paid. These benefits are necessary to ensure the benefit is provided to our beneficiaries, the young people who are members.

ACHIEVEMENT AND PERFORMANCE

Internal and external factors

Against the backdrop of limited resources and insecurities over funding, it has continued to be difficult to plan or develop services. Nevertheless the charity, with the aid of sound financial management and the support of both its staff and volunteers generated a satisfactory year.

FINANCIAL REVIEW

Principal funding sources

Aside from the income generated by fees for the rental of premises, the principal funding sources for the charity are currently from membership and subscription fees and grants from the Education Authority.

Investment policy and objectives

Aside from retaining a prudent amount in reserves each year most of the charity's funds are to be spent in the short term so there are no funds for long term investment.

DOWNPATRICK GROUP SCOUTING IRELAND

Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022

FINANCIAL REVIEW

Reserves policy

The management committee has examined the charity's requirements for reserves in the light of the main risks to the organisation. The present level of reserves available to the charity is £20,431. Although the strategy is to continue to build reserves through planned operating surpluses, the Management Committee is well aware that with curtailment in funding this is difficult. In the short term the Management Committee has also considered the extent to which existing activities and expenditure could be curtailed, should the circumstances necessitate.

As at the 31 August 2022 Downpatrick Group Scouting Ireland's balance sheet shows total funds of £266,851. Per the Statement of Recommended Practice "Accounting and Reporting by Charities" issued in March 2005 (SORP 2005) when calculating the amount of unrestricted reserves trustees are required to exclude funds which have already been invested or designated for another purpose. Downpatrick Group Scouting Ireland's actual unrestricted reserves as at 31 August 2022 were £20,431. In calculating the unrestricted amount the trustees have excluded funds already spent on tangible fixed assets of £246,420.

FUTURE PLANS

The charity plans continuing most of the activities outlined above in the forthcoming years subject to satisfying funding arrangements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable body and was registered as a charity with The Charity Commission for Northern Ireland on 8th August 2017. The Group was established under a Trust Deed which established the objects and powers of the charitable body and is governed under the constitution and rules of its headquarters body, Scouting Ireland which it adopted at its meeting in January 2004. Updated constitution and rules were adapted in May 2017.

Recruitment and appointment of new trustees

In accordance with the the legislation for Charity Trustees the Scout Group Executive Team are the Charity Trustees i.e the officers of the Scout Group - The Chairperson, Secretary, Treasurer, Quartermaster and the Group Leader.

Much of the charity's work inevitably focuses upon young people. The Management Committee seeks to ensure that the needs of this group are appropriately reflected through the diversity of the body. The Financial and Personnel Management skills and expertise in working with young people are well represented on the Management Committee. In an effort to maintain this broad skill mix, members of the Management Committee are requested to provide a list of their skills (and update it each year) and in the event of particular skills being lost due to retirements, individuals are approached to offer themselves for election to the Management Committee.

Organisational structure

The Downpatrick Group has a Management Committee (Group Council) of 7 members who meet at such times during each year as the Committee may from time to time determine; it holds its annual general meeting in the autumn. It is responsible for the strategic direction and policy of the charity. The Committee has several members from a variety of professional backgrounds relevant to the work of the charity. The Centre Manager also sits on the Committee but has no voting rights.

A Scheme of delegation is in place and day to day responsibility for the provision of the services rests with the Centre Manager and voluntary leaders. They are responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The Manager has responsibility for the day - to - day operational management of the centre, individual supervision of the staff team and also ensuring that the team continue to develop their skills and working practices in line with good practices.

The group has strong operational links with the Education Authority, South Eastern Health & Care Trust, local schools and Trusts and Foundations.

DOWNPATRICK GROUP SCOUTING IRELAND

Report of the Trustees FOR THE YEAR ENDED 31 AUGUST 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

Trustees are already familiar with the practical work of the charity.

Any new trustees are invited and encouraged to attend a series of short training sessions (of no more than an hour) to familiarise themselves with the charity and the context within which it operates. These are jointly led by the Chair of the Management Committee and the Manager of the charity and cover:

- The obligations of Management Committee members
- The main documents which set out the operational framework for the charity including the Trust Deed and rules and constitution.
- Resourcing and the current financial position as set out in the latest published accounts
- Future plans and objectives.

Related parties

In so far as it is complementary to the charity's objects, the charity is guided by both local and national policy. The representation of local organisations within the group has proved invaluable to the charity in establishing improved links within the community and identifying relevant policy developments and prospective funding.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

106006

Principal address

c/o Mr Pat Higgins
The Scout Hall
Thomas Russell Park
Downpatrick
Co. Down
BT30 6N

Trustees

Mrs S Prenter
Mrs C Taggart
G Taggart
L Byrne
J Hanna
Miss S Taggart

Independent Examiner

M.B.McGrady & Co
Chartered Accountants
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

Solicitors

King & Boyd Solicitors
37 St Patrick's Avenue
Downpatrick
Co Down
BT30 6DW

DOWNPATRICK GROUP SCOUTING IRELAND

**Report of the Trustees
FOR THE YEAR ENDED 31 AUGUST 2022**

REFERENCE AND ADMINISTRATIVE DETAILS

Group Council

Mrs S Prenter (Chairperson)

Mr M Mc Elroy (Vice Chairperson)

Mr G Taggart (Treasurer)

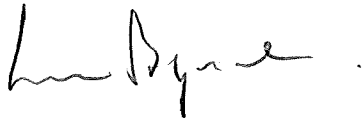
Mrs C Taggart (Secretary)

Mr L Byrne

Mr J Hanna

Miss S Taggart

Approved by order of the board of trustees on 23 May 2023 and signed on its behalf by:



L Byrne - Trustee

**Independent Examiner's Report to the Trustees of
Downpatrick Group Scouting Ireland**

Independent examiner's report to the trustees of Downpatrick Group Scouting Ireland

I report to the charity trustees on my examination of the accounts of Downpatrick Group Scouting Ireland (the Trust) for the year ended 31 August 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

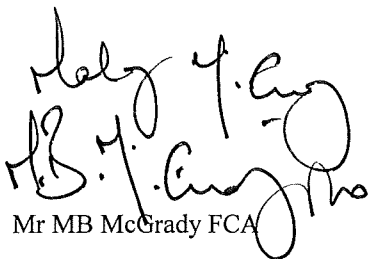
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr MB McGrady FCA

M.B.McGrady & Co
Chartered Accountants
Rathmore House
52 St Patricks Avenue
Downpatrick
Co. Down
BT30 6DS

23 May 2023

DOWNPATRICK GROUP SCOUTING IRELAND

**Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/8/22 Total funds £	31/8/21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and grants	2	16,034	5,752	21,786	31,244
Charitable activities					
General charitable activities	4	75	-	75	-
Investment income	3	12,282	-	12,282	4,813
Total		<u>28,391</u>	<u>5,752</u>	<u>34,143</u>	<u>36,057</u>
EXPENDITURE ON					
Charitable activities					
General charitable activities		<u>41,864</u>	<u>6,996</u>	<u>48,860</u>	<u>40,261</u>
NET INCOME/(EXPENDITURE)		(13,473)	(1,244)	(14,717)	(4,204)
RECONCILIATION OF FUNDS					
Total funds brought forward		276,148	5,420	281,568	285,772
TOTAL FUNDS CARRIED FORWARD		<u><u>262,675</u></u>	<u><u>4,176</u></u>	<u><u>266,851</u></u>	<u><u>281,568</u></u>

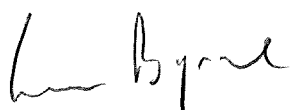
The notes form part of these financial statements

DOWNPATRICK GROUP SCOUTING IRELAND

**Balance Sheet
31 AUGUST 2022**

	Notes	Unrestricted funds £	Restricted funds £	31/8/22 Total funds £	31/8/21 Total funds £
FIXED ASSETS					
Tangible assets	7	242,244	4,176	246,420	258,031
CURRENT ASSETS					
Debtors	8	2,441	-	2,441	2,294
Cash at bank		23,199	-	23,199	23,513
		<u>25,640</u>	<u>-</u>	<u>25,640</u>	<u>25,807</u>
CREDITORS					
Amounts falling due within one year	9	(5,209)	-	(5,209)	(2,270)
NET CURRENT ASSETS		<u>20,431</u>	<u>-</u>	<u>20,431</u>	<u>23,537</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
NET ASSETS		<u>262,675</u>	<u>4,176</u>	<u>266,851</u>	<u>281,568</u>
FUNDS	10				
Unrestricted funds				262,675	276,148
Restricted funds				4,176	5,420
TOTAL FUNDS				<u>266,851</u>	<u>281,568</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23 May 2023 and were signed on its behalf by:



L Byrne - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on cost
Fixtures and fittings	- 15% on reducing balance
Motor vehicles	- 25% on reducing balance
Computer equipment	- 20% on reducing balance

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

DOWNPATRICK GROUP SCOUTING IRELAND

Notes to the Financial Statements - continued FOR THE YEAR ENDED 31 AUGUST 2022

2. DONATIONS AND GRANTS

	31/8/22	31/8/21
	£	£
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<u>21,786</u>	<u>31,244</u>

Grants received, included in the above, are as follows:

	31/8/22	31/8/21
	£	£
General grant	1,000	9,681
Education Authority	3,550	3,785
Halifax	2,500	-
National Lottery	5,752	-
	<u>12,802</u>	<u>13,466</u>

3. INVESTMENT INCOME

	31/8/22	31/8/21
	£	£
Rents received	12,254	4,813
Deposit account interest	28	-
	<u>12,282</u>	<u>4,813</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	31/8/22	31/8/21
	£	£
Uniform	75	-
Activity		
General charitable activities		
	<u>75</u>	<u>-</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

DOWNPATRICK GROUP SCOUTING IRELAND

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and grants	18,959	12,285	31,244
Investment income	4,813	-	4,813
Total	<u>23,772</u>	<u>12,285</u>	<u>36,057</u>
EXPENDITURE ON			
Charitable activities			
General charitable activities	29,646	10,615	40,261
NET INCOME/(EXPENDITURE)	(5,874)	1,670	(4,204)
RECONCILIATION OF FUNDS			
Total funds brought forward	282,022	3,750	285,772
TOTAL FUNDS CARRIED FORWARD	<u><u>276,148</u></u>	<u><u>5,420</u></u>	<u><u>281,568</u></u>

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £
COST			
At 1 September 2021	431,314	1,670	14,623
Additions	-	210	-
Disposals	-	-	-
At 31 August 2022	<u>431,314</u>	<u>1,880</u>	<u>14,623</u>
DEPRECIATION			
At 1 September 2021	187,023	334	12,853
Charge for year	8,626	306	354
Eliminated on disposal	-	-	-
At 31 August 2022	<u>195,649</u>	<u>640</u>	<u>13,207</u>
NET BOOK VALUE			
At 31 August 2022	<u><u>235,665</u></u>	<u><u>1,240</u></u>	<u><u>1,416</u></u>
At 31 August 2021	<u><u>244,291</u></u>	<u><u>1,336</u></u>	<u><u>1,770</u></u>

DOWNPATRICK GROUP SCOUTING IRELAND

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

7. TANGIBLE FIXED ASSETS - continued

	Motor vehicles £	Computer equipment £	Totals £
COST			
At 1 September 2021	64,169	16,548	528,324
Additions	-	260	470
Disposals	(19,000)	-	(19,000)
	<u>45,169</u>	<u>16,808</u>	<u>509,794</u>
	At 31 August 2022		
DEPRECIATION			
At 1 September 2021	54,058	16,025	270,293
Charge for year	2,528	122	11,936
Eliminated on disposal	(18,855)	-	(18,855)
	<u>37,731</u>	<u>16,147</u>	<u>263,374</u>
	At 31 August 2022		
NET BOOK VALUE			
At 31 August 2022	<u>7,438</u>	<u>661</u>	<u>246,420</u>
At 31 August 2021	<u>10,111</u>	<u>523</u>	<u>258,031</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/22 £	31/8/21 £
Prepayments and accrued income	<u>2,441</u>	<u>2,294</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/8/22 £	31/8/21 £
Other creditors	<u>5,209</u>	<u>2,270</u>

10. MOVEMENT IN FUNDS

	At 1/9/21 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	276,148	(13,473)	262,675
Restricted funds			
Education Authority	1,670	(306)	1,364
Garfield Weston	3,750	(938)	2,812
	<u>5,420</u>	<u>(1,244)</u>	<u>4,176</u>
TOTAL FUNDS	<u>281,568</u>	<u>(14,717)</u>	<u>266,851</u>

DOWNPATRICK GROUP SCOUTING IRELAND

**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022**

10. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,391	(41,864)	(13,473)
Restricted funds			
Education Authority	-	(306)	(306)
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>5,752</u>	<u>(6,996)</u>	<u>(1,244)</u>
TOTAL FUNDS	<u><u>34,143</u></u>	<u><u>(48,860)</u></u>	<u><u>(14,717)</u></u>

Comparatives for movement in funds

	At 1/9/20 £	Net movement in funds £	At 31/8/21 £
Unrestricted funds			
General fund	282,022	(5,874)	276,148
Restricted funds			
Education Authority	-	1,670	1,670
Garfield Weston	3,750	-	3,750
	<u>3,750</u>	<u>1,670</u>	<u>5,420</u>
TOTAL FUNDS	<u><u>285,772</u></u>	<u><u>(4,204)</u></u>	<u><u>281,568</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,772	(29,646)	(5,874)
Restricted funds			
Education Authority	12,285	(10,615)	1,670
TOTAL FUNDS	<u><u>36,057</u></u>	<u><u>(40,261)</u></u>	<u><u>(4,204)</u></u>

DOWNPATRICK GROUP SCOUTING IRELAND**Notes to the Financial Statements - continued
FOR THE YEAR ENDED 31 AUGUST 2022****10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/9/20 £	Net movement in funds £	At 31/8/22 £
Unrestricted funds			
General fund	282,022	(19,347)	262,675
Restricted funds			
Education Authority	-	1,364	1,364
Garfield Weston	3,750	(938)	2,812
	<u>3,750</u>	<u>426</u>	<u>4,176</u>
TOTAL FUNDS	<u>285,772</u>	<u>(18,921)</u>	<u>266,851</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,163	(71,510)	(19,347)
Restricted funds			
Education Authority	12,285	(10,921)	1,364
Garfield Weston	-	(938)	(938)
National Lottery	5,752	(5,752)	-
	<u>18,037</u>	<u>(17,611)</u>	<u>426</u>
TOTAL FUNDS	<u>70,200</u>	<u>(89,121)</u>	<u>(18,921)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

DOWNPATRICK GROUP SCOUTING IRELAND**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2022**

	31/8/22	31/8/21
	£	£
INCOME AND ENDOWMENTS		
Donations and grants		
General Income	1,642	4,543
Grants	12,802	13,466
Membership & subscription fees	7,342	2,143
Covid Funding	-	11,092
	<hr/>	<hr/>
	21,786	31,244
Investment income		
Rents received	12,254	4,813
Deposit account interest	28	-
	<hr/>	<hr/>
	12,282	4,813
Charitable activities		
Uniform	75	-
	<hr/>	<hr/>
Total incoming resources	34,143	36,057
EXPENDITURE		
Charitable activities		
Wages	3,204	3,743
Rates and water	1,159	244
Insurance	2,930	2,483
Light and heat	3,321	1,529
Uniforms	128	417
Activities & travel	10,530	9,068
Repairs & maintenance	9,431	2,384
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	30,703	19,868
Support costs		
Management		
Telephone	1,191	1,239
Sundries	135	622
Membership fees	3,795	4,746
Depreciation	11,937	12,905
Bank charges	272	214
	<hr/>	<hr/>
	17,330	19,726
Finance		
Loss on sale of tangible fixed assets	(55)	-

This page does not form part of the statutory financial statements

DOWNPATRICK GROUP SCOUTING IRELAND

**Detailed Statement of Financial Activities
FOR THE YEAR ENDED 31 AUGUST 2022**

	31/8/22	31/8/21
	£	£
Finance		
Governance costs		
Accountancy and legal fees	882	360
Bank loan interest	-	307
	<u>882</u>	<u>667</u>
Total resources expended	<u>48,860</u>	<u>40,261</u>
Net expenditure	<u><u>(14,717)</u></u>	<u><u>(4,204)</u></u>

This page does not form part of the statutory financial statements