

Company Number: 721592

2nd Mayo (Westport) Scout Group Company Limited by Guarantee

Unaudited Financial Statements

for the financial period ended 31st August 2025

2nd Mayo (Westport) Scout Group Company Limited by Guarantee

CONTENTS

	Page
Directors and Other Information	3
Accountants' Report	4
Income Statement	5
Statement of Financial Position	6
Notes to the Financial Statements	7 - 7

2nd Mayo (Westport) Scout Group Company Limited by Guarantee

DIRECTORS AND OTHER INFORMATION

Directors	Fintan Swanton William Reilly Caroline Geraghty (resigned 11 th March 2025) Jason Horan Michelle Hodson William Fahy Michelle Fahy
Company Secretary	William Reilly
Company Number	721592
Registered Office and Business Address	Quay Community Centre Cloonmonad Close Westport Co. Mayo
Accountants	Mark Joyce & Co. Chartered Accountants Unit 10 Business Park Lodge Road Westport Co. Mayo

2nd Mayo (Westport) Scout Group Company Limited by Guarantee

ACCOUNTANTS' REPORT

to the Board of Directors on the Compilation of the unaudited financial statements of 2nd Mayo (Westport) Scouts Group Company for the financial period to 31 August 2025.

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2014, we have compiled for your approval the financial statements of the company for the financial year ended 31 August 2025 as set on pages 5 to 7 which comprise the Income Statement, the Statement of Financial Position and notes from the company's accounting records and from information and explanations you have given to us.

As a practising member of the Institute of Chartered Accountants Ireland, we are subject to its ethical and other professional requirements which are detailed at <https://www.charteredaccountants.ie/Professional-Standards/Home>

This report is made solely to the Board of Directors of 2nd Mayo (Westport) Scouts Group Company Limited by Guarantee, as a body, in accordance with the terms of our engagement. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the company's Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

You have acknowledged on the balance sheet for the year ended 31st August 2024 your duty to ensure that 2nd Mayo (Westport) Scouts Group has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position, and profit of the company. You consider that 2nd Mayo (Westport) Scouts Group Company Limited by Guarantee is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of 2nd Mayo (Westport) Scouts Group Company. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Mark Joyce

MARK JOYCE & CO.
Chartered Accountants
Lodge Road
Westport
Co. Mayo

14th February 2026

2nd Mayo (Westport) Scout Group Company Limited by Guarantee

INCOME STATEMENT

for the financial period ended 31 August 2025

	2025 €	2024 €
Incoming resources		
Membership fees	8,982	12,550
Fundraising	5,067	4,651
Other	9,495	850
Total	23,544	18,051
Expenditure		
Membership fees paid to national office	6,630	5,590
Programme & training costs	6,613	11,282
Admin & Den costs	10,092	2,100
Total	23,335	18,972
Net movement in funds for the period	209	-921
Retained profit brought forward	39,561	40,482
Retained profit carried forward	39,770	39,561

Approved by the Directors and authorised for issue on 14 February 2026 and signed on its behalf by:

William Reilly
Director

Jason Horan
Director

2nd Mayo (Westport) Scout Group Company Limited by Guarantee

STATEMENT OF FINANCIAL POSITION

as at 31 August 2025

	2025	2024
	€	€
Current assets	39,770	39,561
Creditors: amounts falling due within one year	0	0
Net Current Assets	39,770	39,561
Total Assets less Current Liabilities	39,770	39,561
Net Assets	39,770	39,561
Financed by:		
Unrestricted funds	39,770	39,561

The financial statements have been prepared in accordance with the micro-companies' regime and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime".

We as Directors of 2nd Mayo (Westport) Scout Group, state that -

- (a) the company is availing itself of the exemption provided for by Chapter 15 of Part 6 of the Companies Act 2014,
- (b) the company is availing itself of the exemption on the grounds that the conditions specified in section 358 are satisfied,
- (c) the shareholders of the company have not served a notice on the company under section 334(1) in accordance with section 334(2),
- (d) we acknowledge the company's obligations under the Companies Act 2014, to keep adequate accounting records and prepare financial statements which give a true and fair view of the assets, liabilities and financial position of the company at the end of its financial year and of its profit or loss for such a financial year and to otherwise comply with the provisions of the Companies Act 2014 relating to financial statements so far as they are applicable to the company.

Approved by the Directors and authorised for issue on 14 February 2026 and signed on its behalf by:

William Reilly
Director

Jason Horan
Director

1. General Information

2nd Mayo (Westport) Scout Group is a company limited by guarantee incorporated and registered in Ireland. The registered number of the company is 721592. The registered office of the company is Quay Community Centre, Westport, Co. Mayo which is also the principal place of business of the company. The financial statements have been presented in Euro (€) which is also the functional currency of the company.

2. Summary of Significant Accounting Policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the company's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis and in accordance with the historical cost convention. The financial reporting framework that has been applied in their preparation is the Companies Act 2014 and FRS 105 "The Financial Reporting Standard applicable to the Micro-Entities Regime" issued by the Financial Reporting Council.

The company qualifies as a micro company as defined by section 280D of the Companies Act 2014 in respect of the financial year and has applied the rules of the 'Micro Companies Regime' in accordance with section 280E of the Companies Act 2014 and FRS 105.

Incoming Resources

Income generally is comprised of fundraising and grant income received by the company throughout the year.

Trade and other debtors

Trade and other debtors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest method less impairment losses for bad and doubtful debts except where the effect of discounting would be immaterial. In such cases the receivables are stated at cost less impairment losses for bad and doubtful debts.

Trade and other creditors

Trade and other creditors are initially recognised at fair value and thereafter stated at amortised cost using the effective interest rate method, unless the effect of discounting would be immaterial, in which case they are stated at cost.

Employee benefits

The company currently has no employees.

Taxation

Current tax represents the amount expected to be paid or recovered in respect of taxable profits for the financial year and is calculated using the tax rates and laws that have been enacted or substantially enacted at the Statement of Financial Position date.

Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated at the rates of exchange ruling at the balance sheet date. Transactions, during the financial year, which are denominated in foreign currencies are translated at the rates of exchange ruling at the date of the transaction. The resulting exchange differences are dealt with in the profit and loss account.

Exceptional item

Exceptional items are those that the directors' view are required to be separately disclosed by virtue of their size or incidence to enable a full understanding of the company's financial performance.

4. Post-Balance Sheet Events

There have been no significant events affecting the company since the financial period-end.

5. Approval of financial statements

The financial statements were approved and authorised for issue by the board of directors on 14 February 2026.