

# The Guide Association in Northern Ireland

Northern Ireland · Charity number 103728

## Details

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**Known as** Girlguiding Ulster

**Status** Received

**Registered** 2015-07-09

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** The Guide Association  
30 Station Road  
Holywood  
County Down  
Bt18 0bp  
BT18 0BP

**Phone** 028 9042 5212

**Email** [info@girlguidingulster.org.uk](mailto:info@girlguidingulster.org.uk)

**Website** [www.girlguidingulster.org.uk](http://www.girlguidingulster.org.uk)

## Activities

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**Purposes:** The primary object of educating girls and young women to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

**What the charity does:** The advancement of education, The advancement of citizenship or community development

**How the charity works:** Education/training, Gender, Sport/recreation, Volunteer development, Youth development

**Who the charity helps:** Children (5-13 year olds), Volunteers, Women, Youth (14-25 year olds)

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,046,969	£1,139,664	£-52,312	39

## Trustees

Name	Role	Appointed
Elaine Doran		
Miss Emma Peden		
Miss Fiona Mcfadden		
Miss Jodie O'reilly		
Miss Megan Greer		
Miss Milly Greer		
Miss Sarah Murray		
Mrs Felicity Atwell		
Mrs Liz Mercer		
Mrs Rhonda Gamble		
Mrs Roisin Donnelly		
Mrs Wendy Houston		
Ms Claire Eakin		
Ms Claire King		
Ms Emma Crowe		
Ms Sandra Moffitt		
Ms Shirley Douglas		
Ms Susan Forsythe		

**The Guide Association in Northern Ireland**

Northern Ireland - Charity number 103728

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# Accounts

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**THE GUIDE ASSOCIATION, PROVINCE OF ULSTER**

**REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 March 2025**

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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**THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES**

**YEAR ENDED 31 MARCH 2025**

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The Executive of the Guide Association, Province of Ulster ("Girlguiding Ulster") is pleased to present its report for the year ended 31 March 2025.

**GOVERNING DOCUMENT AND CONSTITUTION**

Girlguiding Ulster is a registered charity (Charity Registration number NIC103728) with its headquarters at Lorne House, Station Road, Craigavad, Holywood, Co.Down, BT18 0BP.

**ORGANISATION STRUCTURE**

The Ulster Chief Commissioner of Girlguiding Ulster is a member of the Operational Delivery Group of The Guide Association and Chairperson of the Ulster Executive. Girlguiding Ulster is divided into four "Counties" each represented by a County Commissioner.

Charity Trustees are appointed by the Ulster Chief Commissioner who is the Chairperson of the Trustee Committee. All County Commissioners are Trustees and when one of these roles is due to change, the Ulster Chief Commissioner writes to all adult leaders in the County concerned for them to nominate a potential County Commissioner. Once names are received the Chief and Deputy Chief Commissioners meet with each of the candidates, explain the role and the duty that they have as Trustees of Girlguiding Ulster. For other roles on the Trustee board, there is a role description which is circulated to all adult volunteers via an e-news, social media and through County channels. Anyone can apply and then meetings again are held with the Chief and Deputy Chief Commissioners to select the appropriate candidate.

All Trustees attend Trustee trainings both at UK and Northern Ireland levels. County Commissioners when appointed are partnered with a mentor who is a previous County Commissioner.

Trustees make all major decisions relating to the Charity. Day to day decisions are delegated to management staff and there is clear direction in the Girlguiding Ulster strategic plan as to what the aims and objectives of the organisation are over the next two year period. Budgets are set and staff are aware of departmental budget lines so any expenditure outside of this are discussed at Trustee meetings.

All Trustees complete a Related Party Transaction Certificate and Trustee Indemnity Insurance Declaration each financial year and this information is shared with the Accountants. Any connected charities or organisations are mentioned in Note 21 of the Annual Accounts.

**THE ULSTER EXECUTIVE**

The membership of the Committee shall be as follows:

- (i) The Ulster Chief Commissioner
- (ii) The Ulster Deputy Chief Commissioner
- (iii) The Ulster Assistant Chief Commissioner
- (iv) Ulster County Commissioners
- (v) The Ulster Deputy County Commissioners
- (vi) The Ulster Assistant County Commissioners (aged 18-25)
- (vii) The Ulster Guiding Delivery Co-ordinator or her representative

The charity trustees of Girlguiding Ulster are the voting members of the Ulster Executive.

**Commissioners:**

D McDowell	C Neville (resigned 1 September 2024)
E Doran	A Haire (resigned 14 September 2024)
F McFadden	H McCullough (resigned 31 Dec 2024)
C Eakin	F Atwell (appointed 8 April 2024)
S Moffitt	M Greer (appointed 14 September 2024)
C King	W Houston (appointed 14 September 2024)
L Mercer	E Peden (appointed 14 September 2024)
R Gamble	S Douglas (appointed 14 September 2024)
R Donnelly	S Forsythe (appointed 14 September 2024)
M Greer	S Murray (appointed 14 September 2024)
L Morrow (resigned 7 April 2024)	E Crowe (appointed 14 September 2024)
	J O'Reilly (appointed 14 September 2024)

**PROFESSIONAL ADVISORS AND CONSULTANTS**

**Bankers**

Ulster Bank Limited  
Arches Retail Park  
Connswater  
Belfast  
BT5 4AF

**Investment Managers**

Redmayne Bentley LLP  
68 Wellington Park  
Belfast  
BT9 6DP

**Registered Auditors**

Moore (N.I.) LLP  
4th Floor, Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

**Solicitors**

Carson Thompson  
Solicitors  
82a Newry Street  
Banbridge BT32 3HA

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2025

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**OBJECTIVES**

Girlguiding Ulster as part of the world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders throughout the Province.

Its objectives are to:

- Create opportunities for more girls and adults to be part of Girlguiding Ulster
- Sustain an enjoyable and challenging programme of activities based on the Guiding method
- Enable and encourage all members to participate in decision making with Guiding
- Adapt the structure of Girlguiding Ulster to meet the needs of its members
- Identify and make effective use of all available resources and expertise to the benefit of Guiding
- Demonstrate the importance of Guiding's contribution locally, nationally and internationally

**REVIEW OF THE ACTIVITIES**

The Ulster Chief Commissioners Report for Girlguiding Ulster for 2024-2025 is set out in full below.

The Statement of Purpose, laid out below, summarises the objects of the Association as expressed in the governing document of the Association, which is the Royal Charter dated 1922.

**Statement of Purpose**

Girlguiding UK enables girls and young women to develop their potential and to make a difference to the world.

The strategic plan for Girlguiding Ulster follows the key themes from the GGUK plan.

**Strategic Plan**

Girlguiding Ulster continue to follow the key themes of the Girlguiding UK strategic plan which encompasses how we create exceptional experiences for girls and young women, how we can make volunteering even more rewarding and an enriching experience for our members and how we can be more inclusive and impactful.

**Reserves**

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) are such as provide a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps. The Trustees continue to monitor the level of reserves

**Exceptional Experiences for Girls**

In a girls-only environment, Guiding fosters fun, friendship, and a supportive community where girls can be themselves. Weekly meetings provide fun, friendship, and a sense of belonging, helping girls grow in confidence and develop important life skills. Using the Girlguiding programme, our dedicated volunteers deliver weekly meetings that provide a space filled with fun, friendship, and opportunities for personal growth. Girls work to gain badges within our 6 themes of, Be Well, Have Adventures, Take Action, Know Yourself, Skills for my Future and Express Myself.

Across the year units participated in residential, and camps designed to challenge girls, build their confidence, and support personal development through adventurous experiences. These included 2 large scale camps at Girlguiding Ulster Headquarters at Lorne for Brownies, Guides and Rangers. Guides and Rangers took part in a selection weekend for the opportunity to represent Girlguiding Ulster at international camps both UK Switzerland and Norway. These opportunities allowed them to experience new cultures, build global friendships, and most importantly grow in independence and confidence.

In addition, 8 Adventure Agent activity days at Lorne were offered to all sections, giving girls across all age groups the chance to try new activities and build valuable skills in a supportive environment and most of all have fun.

We also developed a partnership with the Ulster-Scots Agency, providing a challenge pack where girls of all sections had the opportunity to learn about local heritage and culture through engaging, educational experiences. Over 5000 girls participated in this challenge.

A partnership with the Institute of Civil Engineers introduced Guides and Rangers to careers in engineering, and through a challenge badge pack inspired them to explore opportunities in STEM and consider future pathways in the industry. We were supported in this by Civil Engineering ambassadors who helped deliver the programme to our units.

A major highlight of the year was our first overnight event at W5, where 550 girls experienced very little sleep but had fun exploring science, technology, and the world around them through hands-on learning and discovery. We also introduced 2 Zen Zone sleepovers, giving girls the chance to unwind and focus on mindfulness, relaxation, and calming activities to support their wellbeing. Programme Pioneer activity days were held in early spring with girls learning skills from lighting and cooking over a fire at bushcraft to reaching the top of the climbing tower.

On International Women's Day, we proudly launched the RNLI Mayday Resource Pack, marking an exciting new partnership with the Royal National Lifeboat Institution (RNLI). The launch event took place at Bangor Lifeboat Station, where girls had the unique opportunity to meet the crew members and witness live training exercises on the water. This collaboration not only promotes important water safety skills but also inspires girls by showcasing strong female role models in lifesaving and maritime professions.

Ten Young Leaders from across Girlguiding Ulster attended a Peer Education Training Weekend, where they learned how to effectively deliver the Peer Ed programme within all of our units. This training not only equips them with valuable leadership skills but also helps build their confidence, empowering them to support and inspire younger girls in their Guiding journey.

Another highlight of the year was the Young Leader Weekend, where 40 enthusiastic girls came together to learn about the newly launched Young Leader programme. We were joined by the Assistant Chief Guide who alongside her GGUK colleagues brought this new programme to life for the girls. Through workshops, team-building, and creative sessions, they discovered the new programme design, empowering them to take ownership of their leadership journey and demonstrating the role their young voices play in the future of our organisation.

All of these activities are carefully designed to align with the Girlguiding programme and to give every girl the best possible experience on her Guiding journey.

YEAR ENDED 31 MARCH 2025

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#### Rewarding Volunteer Experience

Our volunteers are the heart of Girlguiding. Week after week, they give their time, energy, and enthusiasm to create a safe, supportive space where girls can grow, explore, and shine, whether it's running weekly meetings, leading camps and activity days, or simply offering a listening ear. Their dedication brings our Girlguiding programme to life and every badge earned, every confidence built, and every memory made is thanks to their unwavering commitment. We are deeply grateful for the gift of their time and the difference they make in the lives of our girls.

We have continued to offer F2F trainings for our volunteers but the demand for these has seen a significant decline. GGUK recognise the need for flexible volunteering and have expanded our training opportunities to include many more webinars and e-learning options. This approach allows volunteers to access essential learning at a time and pace that suits them, helping to make Girlguiding more accessible and inclusive for all. We continue to engage with our volunteers to understand their preferences and ensure training is delivered in ways that suit their schedules and learning styles. This ongoing dialogue helps us make Girlguiding more accessible, supportive, and effective for everyone involved.

In September, we hosted a celebration lunch for our volunteers, which was also attended by many of our stakeholders. This special event was an opportunity to recognise and thank our volunteers for their dedication, while also strengthening connections with partners who support us. I was delighted to present my Chief Commissioner Award to Lynn Morrow, in recognition of her exceptional dedication and commitment in her role as former Deputy Chief Commissioner. Lynn has demonstrated outstanding leadership, guiding our volunteers and members with passion and integrity, making her a truly valued member of our Guiding family. In addition to the Girlguiding UK long service awards, Girlguiding Ulster has launched its own 15 and 25-year long service awards to recognise the remarkable commitment of volunteers within the region. In December our previous Chief Commissioner, Carole Graham was a very worthy recipient of the GGUK Silver Fish award. This is the highest award that a volunteer can receive and is presented to recognise exceptional service at national level making an extraordinary impact on the lives of girls and the strength of our organisation.

#### Inclusive and Impactful

As access to suitable venues has become an increasing concern for our members, we took action by lobbying the Education Minister at Stormont to advocate for more accessible, affordable spaces for Girlguiding Ulster. Ensuring our units have safe and welcoming places to meet is essential to sustaining and growing our membership across the region.

We continue to seek new partnerships and strengthen existing relationships. In July, we renewed our collaborative meeting with the Irish Girl Guides and the Catholic Guides of Ireland to discuss shared challenges and opportunities. These cross-border conversations are vital for addressing issues that affect us all and for exploring ways to work together in supporting girls and young women across the island.

As part of our continued collaboration with the Irish Girl Guides, we were invited to their headquarters in Dublin to learn about their innovative partnership with LEGO. The visit opened up exciting opportunities for Girlguiding Ulster to explore how we too could become involved. Since then, a series of productive meetings have taken place, and we are delighted to share that our first joint event through this partnership is scheduled for June 2025. This collaboration offers a creative and engaging way to inspire girls through hands-on learning and STEM-based activities.

In March, we launched the Girls' Attitudes Survey at Stormont, shining a spotlight on the real issues facing girls today. The event was attended by key stakeholders, including Justice Minister Naomi Long, Junior Minister Pam Cameron, and the Children and Young People's Commissioner, Chris Quinn. The survey revealed troubling challenges such as a lack of self-confidence, widespread experiences of sexism and misogyny, and the negative impact of social media on girls' wellbeing. In response, we highlighted the vital role that Guiding plays in addressing these challenges—providing girls with a safe, supportive space where they can be themselves, have fun, build confidence, and truly thrive. There's no doubt that the stars of the show were our own girls, (from a Rainbow to Ranger) who spoke so passionately about what they gain from Guiding. Their confidence, honesty, and enthusiasm brought the survey findings to life and reminded everyone in the room why our mission matters so deeply.

#### A sustainable and efficient organisation

As part of the continuation of our restructure, Girlguiding Ulster has reduced the number of counties from nine to four. This streamlined structure is designed to improve support for our volunteers and strengthen communication across the region. Each new county is now led by a leadership team consisting of a County Commissioner, Deputy County Commissioner, and Assistant County Commissioner, ensuring robust and collaborative guidance for our volunteers and members. The appointment of an Assistant County Commissioner (18-30 age group) is vital in ensuring that the voices, experiences, and perspectives of young women are heard and reflected in decision-making. By empowering young adult members to lead and represent their peers, we are investing in the future of our organisation and building a strong, relevant, and inclusive Girlguiding community.

A County Development Weekend was held in January to focus on governance, strategic growth, and future planning. County teams came together to share ideas, strengthen leadership skills, and develop clear, forward-looking strategies to support the continued growth and sustainability of Girlguiding in the region. The weekend also reinforced our commitment to good governance and strong leadership at every level. To support counties through the restructure and development process, we provided practical resources including recruitment packs, bank account guides, and county constitution templates. These tools were designed to make local leadership transitions smoother, ensure consistency, and empower new teams to confidently manage their responsibilities.

We continue to monitor and ensure the financial sustainability of Girlguiding Ulster and continue to actively seek grants for programme, and capital expenditure and would like to thank Girlguiding UK, Education Authority, Department of Education and the N Ireland Executive, Dormant Accounts Fund, for their support this year as well. We would also like to thank The Ulster Trefoil Guild and Friends of Lorne for their continuing encouragement and support of Girlguiding Ulster.

#### Conclusion

Girlguiding Ulster and Lorne Estate have had a challenging year due to cost of living increases and rising overheads. We are very grateful for the dedication and hard work of our amazing volunteers, the enthusiasm of our young members and the commitment of our staff team.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2025

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**REVIEW OF THE FINANCIAL POSITION**

The financial statements annexed to this Report are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

**Financial Resources**

Girlguiding Ulster made a loss in 2024/2025. We continue to ensure the financial sustainability of Girlguiding Ulster. We actively seek grants for programme and capital expenditure.

**The Statement of Financial Activities (SOFA)**

Incoming and outgoing resources for the year are detailed in the SOFA, together with the recognised gains or losses on investments. These are shown separately for Girlguiding Ulster's Unrestricted funds, which may be used at the discretion of the Ulster Executive and Girlguiding Ulster's Restricted Funds, which must be spent in accordance with the donors' wishes.

Overall net incoming resources for the year amounted to negative £44,795 compared with (£132,410 positive) in 2024.

An important feature of the SOFA is the analysis of outgoing resources between direct charitable expenditure on Girlguiding Ulster's activities, fundraising and publicity, and management and administration. Direct charitable expenditure represents 86% (2024 - 86%) of the total resources expended.

**The Balance Sheet**

As regards the assets of Girlguiding Ulster, the tangible fixed assets are held to support its activities.

The annual financial statements for 2025 are annexed to this Report and they include a report by Girlguiding Ulster's auditors Moore (N.I.) LLP. The financial statements comply with the current statutory requirements and with the requirements of the Guide Associations Royal Charter, and were approved by the Ulster Executive to be submitted to Girlguiding Ulster's Annual General Meeting for adoption.

**Risk Statement**

The main risks which Girlguiding Ulster faces are uncertainty of funding. Major risks are reviewed by the Executive on a regular basis to ensure that risks are mitigated as far as possible.

**Plans for Future Periods**

It is hoped that our membership will continue growing and there will be emphasis on recruiting, retaining adult volunteers and strengthening the counties.

This report was provisionally approved by the Ulster Executive at its meeting on 13 September 2025 and the Ulster Chief Commissioner was authorised to sign it on their behalf on the date below:

Mrs D McDowell  
Ulster Chief Commissioner  
Lorne House, Craigavad  
Holywood BT18 0BP



23/12/25

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE

YEAR ENDED 31 MARCH 2025

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**Opinion**

We have audited the financial statements of The Guide Association in Northern Ireland for the year ended 31st March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive with respect to going concern are described in the relevant sections of this report.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The executive is 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 or apparent material misstatements, 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 exception**

We have nothing to report in respect of the following matters where the Charities Act 2008 & 2013 requires us to report to you if, in our opinion:

- the information given in the Executive's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

YEAR ENDED 31 MARCH 2025

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**Responsibilities of the executive**

As explained more fully in the executive's responsibilities statement set out on page 4, the executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive determines is 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, the executive is responsible for assessing the charity'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 the executive either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2008 & 2013, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit.

We 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 our 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 purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive.
- Conclude on the appropriateness of the executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE (continued)

YEAR ENDED 31 MARCH 2025

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- 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 fair presentation.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Ulster Executive, as a body. Our audit work has been undertaken so that we might state to the Ulster Executive 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 any party other than the charity and Ulster Executive as a body, for our audit work, for this report, or for the opinion we have formed.

Moore (N.I.) LLP

Moore (N.I.) LLP  
Statutory Auditor

23/12/25

Donegal House  
7 Donegal Square North  
Belfast  
Northern Ireland  
BT1 5GB

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Funds		Restricted	Total	Total
		General	Designated	Funds	2025	2024
<b>Income and endowments from:</b>						
<b>Charitable activities:</b>						
		£	£	£	£	£
Membership subscriptions	3	135,033	-	28,428	163,461	159,104
Members trading	4	540,386	-	-	540,386	516,419
International trips		-	44,630	-	44,630	7,453
Events income	5	36,281	-	-	36,281	14,758
Grants receivable	5	-	-	198,289	198,289	286,668
<b>Donations and legacies:</b>						
Donations		6,465	-	-	6,465	6,007
Legacies		2,000	-	-	2,000	50,000
<b>Investments:</b>						
Investment income	7	41,476	-	436	41,912	41,282
<b>Other income:</b>						
Interest receivable		4,150	-	-	4,150	3,740
Fundraising	6	-	9,395	-	9,395	7,162
<b>Total income and endowments</b>		<b>765,791</b>	<b>54,025</b>	<b>227,153</b>	<b>1,046,969</b>	<b>1,092,593</b>
<b>Expenditure on:</b>						
<b>Charitable activities:</b>						
Members trading	8	(562,839)	-	(24,925)	(587,764)	(543,852)
International trips	8	-	(44,630)	-	(44,630)	(7,453)
Guiding development	8	(104,131)	-	(152,070)	(256,201)	(226,882)
Events & other	8	(15,062)	-	(70,485)	(85,547)	(120,088)
		<b>(682,032)</b>	<b>(44,630)</b>	<b>(247,480)</b>	<b>(974,142)</b>	<b>(898,275)</b>
<b>Other expenditure:</b>						
Fundraising	9	(15,061)	(2,318)	-	(17,379)	(15,552)
Governance	10	(54,881)	(1,507)	(3,503)	(59,891)	(56,923)
Depreciation		(78,123)	-	-	(78,123)	(73,351)
Profit/(loss) on disposal		(10,129)	-	-	(10,129)	-
<b>Total expenditure</b>		<b>(840,226)</b>	<b>(48,455)</b>	<b>(250,983)</b>	<b>(1,139,664)</b>	<b>(1,044,101)</b>
<b>Net income/(expenditure) on charitable activities</b>		<b>(74,435)</b>	<b>5,570</b>	<b>(23,830)</b>	<b>(92,695)</b>	<b>48,492</b>
Net gain/(loss) on investments	7	47,982	-	(82)	47,900	83,918
<b>Net income/(expenditure)</b>		<b>(26,453)</b>	<b>5,570</b>	<b>(23,912)</b>	<b>(44,795)</b>	<b>132,410</b>
Transfers between funds		6,927	(6,927)	-	-	-
<b>Net movements in funds</b>		<b>(19,526)</b>	<b>(1,357)</b>	<b>(23,912)</b>	<b>(44,795)</b>	<b>132,410</b>
<b>FUNDS B/F 1ST APRIL 2024</b>		<b>2,146,134</b>	<b>413,519</b>	<b>475,281</b>	<b>3,034,934</b>	<b>2,902,524</b>
<b>FUNDS C/F 31 MARCH 2025</b>		<b>2,126,608</b>	<b>412,162</b>	<b>451,369</b>	<b>2,990,139</b>	<b>3,034,934</b>

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

The Statement of Financial Activities (incorporating the income and expenditure account) is included in note 23 to the financial statements for the prior year ended 31 March 2024

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
BALANCE SHEET

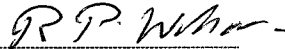
YEAR ENDED 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
TANGIBLE FIXED ASSETS	12		1,623,954		1,545,314
FIXED ASSET INVESTMENTS	13		1,123,110		1,268,562
<b>CURRENT ASSETS</b>					
Stocks	14	9,629		7,282	
Debtors	15	38,629		93,380	
Bank and cash balances	16	247,129		243,552	
		<u>295,387</u>		<u>344,214</u>	
<b>CURRENT LIABILITIES</b>	17	<u>(52,312)</u>		<u>(123,157)</u>	
<b>NET CURRENT ASSETS</b>			<u>243,075</u>		<u>221,057</u>
<b>NET ASSETS</b>			<u><u>2,990,139</u></u>		<u><u>3,034,934</u></u>
<b>FINANCED BY:-</b>					
<b>UNRESTRICTED FUNDS</b>					
General funds	18/20	2,126,608		2,146,134	
Designated funds	18/20	412,162		413,518	
<b>TOTAL UNRESTRICTED FUNDS</b>		<u>2,538,770</u>		<u>2,559,652</u>	
<b>RESTRICTED FUNDS</b>	19/20		<u>451,369</u>		<u>475,281</u>
			<u><u>2,990,139</u></u>		<u><u>3,034,933</u></u>

The financial statements were provisionally approved by the Ulster Executive Committee on 13/09/2025 and signed on their behalf by:



Mrs Debbie McDowell  
Ulster Chief Commissioner  
Date: 23/12/25



Mr Patrick Wilson  
Ulster Honorary Treasurer  
Date: 23/12/25

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
CASHFLOW STATEMENT

YEAR ENDED 31 MARCH 2025

	<u>Note</u>	£	2025 £	£	2024 £
<b>Net cash inflow</b>					
From operating activities	22		(68,943)		96,315
<b>Returns on investments and servicing of finance</b>					
Interest paid		-		(781)	
Interest received		4,150		3,740	
<b>Net cashflow from returns on investments and servicing of finance</b>			4,150		2,959
<b>Capital expenditure and financial investment</b>					
Payment to acquire tangible fixed assets		(166,892)		(38,998)	
Payment to acquire additional investments		(239,967)		(394,279)	
Proceeds on sale of investments		433,319		177,140	
Investment income		41,912		41,282	
<b>Net cashflow from capital expenditure and financial investment</b>			68,372		(214,855)
<b>Increase/(decrease) in cash</b>			3,579		(115,581)
Cash and cash equivalents at the beginning of the year			243,552		359,133
<b>Total cash and cash equivalents at the end of the year</b>			247,131		243,552

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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1. STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies applied in the preparation of the financial statements are as follows:

**Income recognition**

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.

**Fund accounting- Unrestricted Funds**

Girlguiding Ulster's Unrestricted Funds consist of funds which may be used for its purpose at its discretion. These are comprised of a General Fund and two Designated Funds.

**Fund accounting- Restricted Funds**

Girlguiding Ulster's Restricted Funds now consist of seven funds where the donor has imposed restrictions on the use of the funds. The accounting records separate these restricted funds from the unrestricted funds of Girlguiding Ulster. A schedule of the movements on each restricted fund is set out in note 19.

**Fund accounting - Designated funds**

Designated funds are unrestricted funds set aside at the discretion of the executive for specific purposes.

**Incoming Resources**

- (i) Subscription income received is credited to revenue in the year of receipt.
- (ii) The block grant receivable from the Youth Council for Northern Ireland is credited to revenue account in the year in which it is awarded.
- (iii) All other incoming resources are accounted for when due except donations, which are accounted for when received.

**Grants**

Revenue grants are credited to revenue in the period in which the related expenditure is incurred.

**Expenditure**

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.

**Basis of allocation or apportionment of expenditure**

Expenditure during the year is analysed into the three categories required by the SORP:

- Direct charitable expenditure (note 8)
- Fundraising and publicity costs (note 9)
- Management and administration costs (note 10)

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, or at valuation, less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful lives. The annual rates of depreciation used are as follows:

Fixtures and Fittings	- 10% Reducing balance
Office Equipment	- 10% Reducing balance
Buildings	- 2% Straight Line

**Investments**

Investments are stated at market value at the balance sheet date in accordance with the SORP.

Realised and unrealised gains or losses on investment assets are accounted for within the particular funds of which the investment assets form a part.

YEAR ENDED 31 MARCH 2025

STATEMENT OF ACCOUNTING POLICIES (cont'd)

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Pensions**

Girlguiding Ulster contributes to two defined contribution schemes for its staff; Scottish Widows and Legal & General. The assets of each scheme are held separately from those of Girlguiding Ulster. The annual contributions payable are charged to the statement of financial activities in the year they are paid.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Going Concern**

The charity prepares its accounts on the going concern basis. Management believe that the charity has the ability to continue as a going concern over the next 12 months as there are sufficient reserves to meet expenses and liabilities as they fall due. Management are satisfied that they are taking appropriate action to manage the situation.

**2. TAXATION STATUS**

The Guide Association, Province of Ulster is a registered charity, number NIC103728.

**3. MEMBERSHIP SUBSCRIPTION INCOME**

Membership subscription income received during the year amounted to £163,461 (2024 - £159,104)

**4. MEMBERS TRADING INCOME**

	Unrestricted funds		Restricted Funds	Total 2025	Total 2024
	General	Designated			
	£	£	£	£	£
Shop sales	17,370	-	-	17,370	15,594
Activities	187,216	-	-	187,216	166,245
Catering	88,642	-	-	88,642	91,422
Hire	247,158	-	-	247,158	243,158
	<b>540,386</b>	<b>-</b>	<b>-</b>	<b>540,386</b>	<b>516,419</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2025

	Unrestricted funds		Restricted Funds	Total 2025	Total 2024
	General	Designated			
	£	£	£	£	£
<b>5. EVENTS INCOME &amp; GRANTS RECEIVABLE</b>					
Education Authority	-	-	150,000	150,000	150,000
King George Memorial Fund	-	-	155	155	182
Events Income	36,281	-	-	36,281	14,758
EA Capital Grant	-	-	284	284	23,736
Girlguiding UK Subscription Support	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	17,850	17,850	38,850
EA Regional Development Funding	-	-	20,000	20,000	20,000
GGUK Adventure Fund	-	-	-	-	25,500
GGUK RIIG Project	-	-	-	-	21,400
EA MIS Funding	-	-	1,000	1,000	-
EA Celebration of Volunteers	-	-	2,000	2,000	-
	36,281	-	198,289	234,569	301,426
<b>6. FUNDRAISING</b>					
	£	£	£	£	£
Lorne walk	-	9,395	-	9,395	7,162
	-	9,395	-	9,395	7,162
<b>7. INVESTMENT INCOME</b>					
	£	£	£	£	£
Dividends received	41,476	-	436	41,912	41,282
	41,476	-	436	41,912	41,282
Gains/(losses) on disposal of investments	21,169	-	-	21,169	(29,273)
Gains/(losses) on revaluation of investments	26,813	-	(82)	26,731	113,191
	47,982	-	(82)	47,900	83,918

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2025

8. DIRECTLY CHARITABLE EXPENDITURE

	Member Trading £	International Trips £	Development of Guiding £	Events & Other £	Total 2025 £	Total 2024 £
<b>Events &amp; project expenditure</b>						
King George Memorial Fund	-	-	-	155	155	182
EA Capital Grant Expenditure	-	-	-	284	284	23,736
Girlguiding UK Subscription Support	-	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	-	40,047	40,047	29,854
EA Regional Development Funding	-	-	-	20,000	20,000	20,000
GGUK Adventure Fund	-	-	-	-	-	25,500
International expenditure	-	44,630	-	-	44,630	7,453
EA MIS Funding	-	-	-	1,000	1,000	-
EA Celebration of Volunteers	-	-	-	2,000	2,000	-
	-	44,630	-	70,485	115,116	113,724
<b>Recurring expenditure</b>						
Shop purchases	10,165	-	-	-	10,165	15,080
Staff costs	283,382	-	161,894	10,121	455,396	410,644
Outsourced catering costs	81,764	-	-	-	81,764	86,956
Outsourced cleaning costs	40,077	-	25,048	1,431	66,556	63,535
Guiding development	-	-	7,831	-	7,831	1,751
Repairs & maintenance	29,561	-	18,476	1,056	49,093	39,119
Irrecoverable VAT	25,777	-	-	-	25,777	21,368
Insurance	11,931	-	7,457	426	19,815	18,045
Heat, light & rates	39,852	-	24,908	1,423	66,183	69,097
Telephone & IT costs	15,181	-	9,488	542	25,212	22,579
Postage, stationery & photocopying	1,475	-	933	53	2,461	2,534
Professional fees & licenses	4,446	-	-	-	4,446	4,310
Credit card costs	2,134	-	-	-	2,134	2,085
Sundry expenses	2,083	-	-	-	2,082	676
International trips	-	-	-	-	-	7,453
Activities expenses	17,800	-	-	-	17,800	21,982
Events expenses	21,601	-	-	-	21,601	4,545
Advertising	285	-	167	10	462	245
Campsite facility	251	-	-	-	251	-
	587,764	-	256,201	15,062	859,027	792,003
<b>TOTAL</b>	<b>587,764</b>	<b>44,630</b>	<b>256,201</b>	<b>85,547</b>	<b>974,142</b>	<b>905,728</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2025

9. FUNDRAISING COSTS	2025	2024
	£	£
Staff costs	10,121	9,189
Heat, light & rates	1,423	1,486
Repairs & maintenance	1,056	841
Insurance	426	388
Cleaning	1,431	1,366
Telephone & IT costs	542	486
Postage, stationery & photocopying	63	60
Lorne Walk expenses	2,318	1,737
	<u>17,379</u>	<u>15,552</u>

10. GOVERNANCE COSTS	2025	2024
	£	£
Staff costs	25,302	22,973
Audit fees	4,750	4,750
Committee expenses	930	2,702
Heat, light & rates	3,558	3,715
Repairs & maintenance	2,639	2,103
Insurance	1,065	970
Cleaning	3,578	3,416
Telephone & IT costs	1,355	1,214
Postage, stationery & photocopying	157	149
Investment management fees	15,682	14,151
Bank interest & charges	873	781
	<u>59,891</u>	<u>56,923</u>

10a AUDITORS' REMUNERATION

Auditor's remuneration shown in governance costs (note 10) totalled £4,750 (2024 - £4,750)

11. STAFF NUMBERS AND REMUNERATION

The average number of full-time, part-time and casual staff employed by Girlguiding Ulster during the year was 39 (2024 - 32).

The total remuneration and staff expenses paid in respect of these staff (including national insurance and pension contributions) was £511,876 (2024 - £472,611). There were no employees whose emoluments exceeded £60,000.

The key management personnel of Girlguiding Ulster comprised of 4 members of staff (2024: 3), and the total remuneration paid in respect of these staff (including national insurance and pension contributions) was £195,172 (2024 - £144,190).

12. TANGIBLE FIXED ASSETS

	Land & Buildings	Equipment & Furniture	Total
	£	£	£
<b>COST/VALUATION</b>			
AT 1 April 2024	2,160,502	723,063	2,883,565
Additions	132,993	33,899	166,892
Disposals	(2,755)	(25,026)	(27,781)
At 31st March 2025	<u>2,290,740</u>	<u>731,936</u>	<u>3,022,676</u>
<b>DEPRECIATION</b>			
AT 1 April 2024	886,280	451,971	1,338,251
Charge for year	45,815	32,308	78,123
Accumulated depreciation released	(936)	(16,716)	(17,652)
At 31st March 2025	<u>931,159</u>	<u>467,563</u>	<u>1,398,722</u>
<b>NET BOOK VALUE</b>			
At 31st March 2025	<u>1,359,581</u>	<u>264,373</u>	<u>1,623,954</u>
At 31st March 2024	<u>1,274,222</u>	<u>271,092</u>	<u>1,545,314</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2025

13. INVESTMENTS	Unrestricted funds			Restricted Funds	Total 2025	Total 2024
	General	Designated				
	£	£	£	£	£	£
Market value at 1st April 2024	1,260,253	-	8,309	1,268,562	983,064	
Additions at cost	239,967	-	-	239,967	394,279	
Disposals at market value	(412,150)	-	-	(412,150)	(177,141)	
Unrealised gain/(loss) on revaluation	26,376	-	355	26,731	68,360	
Market value at 31st March 2025	1,114,446	-	8,664	1,123,110	1,268,562	
Listed investments	1,114,446	-	4,565	1,119,011	1,264,631	
Other investments	-	-	4,099	4,099	3,931	
	1,114,446	-	8,664	1,123,110	1,268,562	

14. STOCKS

Stocks represent goods for resale and are part of unrestricted general funds.

15. DEBTORS

15. DEBTORS	Unrestricted funds			Restricted Funds	Total 2025	Total 2024
	General	Designated				
	£	£	£	£	£	£
Debtors	20,174	-	-	20,174	1,313	
Prepayments and accrued income	19,566	-	-	19,566	94,716	
VAT	(1,110)	-	-	(1,110)	(2,649)	
	38,629	-	-	38,629	93,380	

16. BANK AND CASH

16. BANK AND CASH	Unrestricted funds			Restricted Funds	Total 2025	Total 2024
	General	Designated				
	£	£	£	£	£	£
Province of Ulster Account, Ulster Bank	(786,337)	412,162	408,630	34,455	34,396	
Fundraising Account, Ulster Bank	371	-	-	371	137	
Restricted Account, Ulster Bank	-	-	34,074	34,074	32,734	
Savings Account, Ulster Bank	82,833	-	-	82,833	60,604	
Petty Cash	20	-	-	20	20	
Redmayne Bentley	8,456	-	-	8,456	30,661	
Redmayne Bentley, Savings	86,920	-	-	86,920	85,000	
	(607,737)	412,162	442,704	247,129	243,552	

Surplus cash balances that were not required for immediate use, were transferred to investments during the year. (See note 13 also).

17. CREDITORS	Unrestricted funds			Restricted Funds	Total 2025	Total 2024
	General	Designated				
	£	£	£	£	£	£
Accruals	19,985	-	-	19,984	44,995	
Deferred income	3,395	-	-	3,395	42,197	
Other Creditors	28,934	-	-	28,933	35,964	
	52,314	-	-	52,312	123,157	

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2025

18. MOVEMENTS IN UNRESTRICTED FUNDS

	Opening Balance	Income £	Expenditure £	Recognised Gains/ (losses)	Transfers (to)/from Funds	Closing Balance
General Fund	2,146,134	765,791	(840,226)	47,982	6,927	2,126,608
<b>Designated Funds:</b>						
Lorne Walk	779	9,395	(2,318)	-	(6,927)	929
Exceptional Repairs	412,740	-	(1,507)	-	-	411,233
International Trips	-	44,630	(44,630)	-	-	-
	413,519	54,026	(48,455)	-	(6,927)	412,162
	<b>2,559,653</b>	<b>819,817</b>	<b>(888,681)</b>	<b>47,982</b>	<b>-</b>	<b>2,538,770</b>

19. MOVEMENTS IN RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Investment Gains/ (losses) £	Transfers (to)/from Funds £	Closing Balance £
Pratt Memorial Bursary	2,591	136	-	(24)	-	2,703
Miss Louise McBride	1,340	70	-	(14)	-	1,396
Colonel GG Moody	543	29	-	(12)	-	560
Estate of Dr Anna Watson	2,172	114	-	(36)	-	2,250
Haughton Bequest	1,663	87	-	5	-	1,755
Lorne Development	442,996	-	-	-	-	442,996
EA Regional Development Funding	-	20,000	(20,000)	-	-	-
King George Memorial Fund	-	155	(155)	-	-	-
Education Authority	-	150,000	(150,000)	-	-	-
EA Capital Grant	-	284	(284)	-	-	-
EA MIS Funding	-	1,000	(1,000)	-	-	-
EA Celebration of Volunteers	-	2,000	(2,000)	-	-	-
Girlguiding UK Sub support	-	7,000	(7,000)	-	-	-
GGUK RIIG Project	2,070	-	(2,070)	-	-	-
Property & Maintenance Fund	-	28,428	(28,428)	-	-	-
Dormant Accounts Fund NI	21,906	16,350	(38,256)	-	-	-
Dormant Accounts Fund NI	-	1,500	(1,791)	-	-	(291)
	475,281	227,153	(250,983)	(82)	-	451,369
	<b>3,034,934</b>	<b>1,046,969</b>	<b>(1,139,664)</b>	<b>47,900</b>	<b>-</b>	<b>2,990,139</b>

YEAR ENDED 31 MARCH 2025

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2025 £	Total 2024 £
<b>UNRESTRICTED FUNDS</b>						
General	1,623,954	1,114,446	(611,791)	-	2,126,609	2,146,133
Designated:						
Lorne Walk	-	-	929	-	929	779
Exceptional Repairs	-	-	411,233	-	411,233	412,740
	-	-	412,162	-	412,162	416,519
	1,623,954	1,114,446	(199,629)	-	2,538,770	2,559,651
<b>RESTRICTED FUNDS</b>						
	£	£	£	£	£	£
Pratt Memorial Bursary	-	2,703	-	-	2,703	2,591
Miss Louise McBride	-	1,396	-	-	1,396	1,340
Colonel GG Moody	-	560	-	-	560	543
Estate of Dr Anna Watson	-	2,250	-	-	2,250	2,172
Haughton Bequest	-	1,755	-	-	1,755	1,663
Lorne Development	-	-	442,996	-	442,996	442,996
GGUK RIIG Project	-	-	-	-	-	2,070
Dormant Accounts Fund NI	-	-	-	-	(291)	21,906
	-	8,664	442,996	-	451,369	475,281
<b>TOTAL FUNDS</b>	1,623,954	1,123,110	243,367	-	2,990,139	3,014,932

21. CONNECTED CHARITIES

The Guide Association, Province of Ulster is connected to The Guide Association whose headquarters are at 17/19 Buckingham Palace Road, London. There are other Countries, Regions, Counties, Divisions, Districts and Units which are responsible as separate charities for their own finances.

The Trefoil Guild and The Guide Association Trust Corporation are also connected parties.

Material Transactions with connected charities are set out in the notes to the accounts and in the statement of financial activities.

Mr Patrick Wilson acts as Honorary Treasurer and has a business relationship with Redmayne Bentley LLP, payments were made to Redmayne Bentley LLP for professional services during the year. These amounted to £15,682 (2024 - £14,151).

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net movement in funds	(44,795)	132,410
Finance costs - bank interest	-	781
Interest income from investments	(4,150)	(3,740)
Dividend income from investments	(41,912)	(41,282)
(Gain)/Loss on investments	(26,731)	(47,468)
(Gain)/Loss on disposal of investments	(21,169)	(20,892)
(Gain)/Loss on disposals	10,129	-
Depreciation	78,123	73,351
(Increase)/Decrease in stocks	(2,347)	(289)
(Increase)/Decrease in debtors	54,754	(52,717)
Increase/(Decrease) in creditors	(70,845)	56,161
	(68,943)	96,315

YEAR ENDED 31 MARCH 2025

23. STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2024

	<u>Unrestricted funds</u>		<u>Restricted</u>	<u>Total</u> <u>2024</u>
	<u>General</u>	<u>Designated</u>	<u>Funds</u>	
<b><u>Income and endowments from:</u></b>				
<b>Charitable activities:</b>	£	£	£	£
Membership subscriptions	130,176	-	28,928	159,104
Members trading	516,419	-	-	516,419
International trips	-	7,453	-	7,453
Events income	14,758	-	-	14,758
Grants receivable	-	-	286,668	286,668
<b>Donations and legacies:</b>				
Donations	6,007	-	-	6,007
	50,000	-	-	50,000
<b>Investments:</b>				
Investment income	40,792	-	491	41,282
<b>Other income:</b>				
Interest receivable	3,740	-	-	3,740
Fundraising	-	7,162	-	7,162
<b>Total income and endowments</b>	<b>761,891</b>	<b>14,615</b>	<b>316,087</b>	<b>1,092,593</b>
<b><u>Expenditure on:</u></b>				
<b>Charitable activities:</b>				
Members trading	(519,975)	-	(23,877)	(543,852)
International trips	-	(7,453)	-	(7,453)
Guiding development	(46,953)	-	(179,929)	(226,882)
Events & other	(13,816)	-	(106,272)	(120,088)
	<b>(580,744)</b>	<b>(7,453)</b>	<b>(310,078)</b>	<b>(898,275)</b>
<b>Other expenditure:</b>				
Fundraising	(13,815)	(1,737)	-	(15,552)
Governance	(53,420)	-	(3,503)	(56,923)
Depreciation	(73,351)	-	-	(73,351)
Profit/ (loss) on disposal	-	-	-	-
<b>Total expenditure</b>	<b>(721,331)</b>	<b>(9,189)</b>	<b>(313,581)</b>	<b>(1,044,101)</b>
<b>Net gain/(loss) on charitable activities</b>	<b>40,560</b>	<b>5,426</b>	<b>2,506</b>	<b>48,492</b>
<b>Net gain/ (loss) on investments</b>	<b>85,040</b>	<b>-</b>	<b>(1,123)</b>	<b>83,918</b>
<b>Net income/(expenditure)</b>	<b>125,601</b>	<b>5,426</b>	<b>1,383</b>	<b>132,410</b>
<b>Transfers between funds</b>	<b>13,305</b>	<b>(13,305)</b>	<b>-</b>	<b>-</b>
<b>Net movements in funds</b>	<b>138,906</b>	<b>(7,879)</b>	<b>1,383</b>	<b>132,410</b>
<b>FUNDS B/F 1ST APRIL 2023</b>	<b>2,007,229</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,525</b>
<b>FUNDS C/F 31 MARCH 2024</b>	<b>2,146,134</b>	<b>413,519</b>	<b>475,281</b>	<b>3,034,934</b>



**The Guide Association in Northern Ireland**

Northern Ireland - Charity number 103728

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# Accounts

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**THE GUIDE ASSOCIATION, PROVINCE OF ULSTER**

**REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 March 2024**

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

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The Executive of the Guide Association, Province of Ulster ("Girlguiding Ulster") is pleased to present its report for the year ended 31 March 2024.

**GOVERNING DOCUMENT AND CONSTITUTION**

Girlguiding Ulster is a registered charity (Charity Registration number NIC103728) with its headquarters at Lorne House, Station Road, Craigavad, Holywood, Co.Down, BT18 0BP.

**ORGANISATION STRUCTURE**

The Ulster Chief Commissioner of Girlguiding Ulster is a member of the Operational Delivery Group of The Guide Association and Chairperson of the Ulster Executive. Girlguiding Ulster is divided into nine "Counties" each represented by a County Commissioner.

Charity Trustees are appointed by the Ulster Chief Commissioner who is the Chairperson of the Trustee Committee. All County Commissioners are Trustees and when one of these roles is due to change, the Ulster Chief Commissioner writes to all adult leaders in the County concerned for them to nominate a potential County Commissioner. Once names are received the Chief and Deputy Chief Commissioners meet with each of the candidates, explain the role and the duty that they have as Trustees of Girlguiding Ulster. For other roles on the Trustee board, there is a role description which is circulated to all adult volunteers via an e-news, social media and through County channels. Anyone can apply and then meetings again are held with the Chief and Deputy Chief Commissioners to select the appropriate candidate.

All Trustees attend Trustee trainings both at UK and Northern Ireland levels. County Commissioners when appointed are partnered with a mentor who is a previous County Commissioner.

Trustees make all major decisions relating to the Charity. Day to day decisions are delegated to management staff and there is clear direction in the Girlguiding Ulster strategic plan as to what the aims and objectives of the organisation are over the next two year period. Budgets are set and staff are aware of departmental budget lines so any expenditure outside of this are discussed at Trustee meetings.

All Trustees complete a Related Party Transaction Certificate and Trustee Indemnity Insurance Declaration each financial year and this information is shared with the Accountants. Any connected charities or organisations are mentioned in Note 21 of the Annual Accounts.

**THE ULSTER EXECUTIVE**

The membership of the Committee shall be as follows:

- (i) The Ulster Chief Commissioner
- (ii) The Ulster Deputy Chief Commissioner (if appointed)
- (iii) The Ulster County Commissioners
- (iv) The Ulster Guiding Delivery Co-ordinator or her representative
- (v) Two members aged between 18 and 25

The charity trustees of Girlguiding Ulster are the voting members of the Ulster Executive.

**Commissioners:**

D McDowell	C King (Appointed 07/05/2023)
L Morrow	L Mercer
E Doran	R Gamble
C Neville	R Donnelly
F McFadden	H McCullough
C Eakin	M Greer
S Moffitt (Appointed 01/07/2023)	A Haire (Appointed 08/05/2023)

**PROFESSIONAL ADVISORS AND CONSULTANTS**

**Bankers**

Ulster Bank Limited  
Arches Retail Park  
Connswater  
Belfast  
BT5 4AF

**Stockbrokers**

Redmayne Bentley LLP  
68 Wellington Park  
Belfast  
BT9 6DP

**Registered Auditors**

Moore (N.I.) LLP  
4th Floor, Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

**Solicitors**

Carson Thompson  
Solicitors  
82a Newry Street  
Banbridge BT32 3HA

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

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**OBJECTIVES**

Girlguiding Ulster as part of the world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders throughout the Province.

Its objectives are to:

- Create opportunities for more girls and adults to be part of Girlguiding Ulster
- Sustain an enjoyable and challenging programme of activities based on the Guiding method
- Enable and encourage all members to participate in decision making with Guiding
- Adapt the structure of Girlguiding Ulster to meet the needs of its members
- Identify and make effective use of all available resources and expertise of the benefit of Guiding
- Demonstrate the importance of Guiding's contribution locally, nationally and internationally

**REVIEW OF THE ACTIVITIES**

The Ulster Chief Commissioners Report for Girlguiding Ulster for 2023-2024 is set out in full below.

The Statement of Purpose, laid out below, summarises the objects of the Association as expressed in the governing document of the Association, which is the Royal Charter dated 1922.

**Statement of Purpose**

Girlguiding UK enables girls and young women to develop their potential and to make a difference to the world.

The strategic plan for Girlguiding Ulster follows the key themes from the GGUK plan.

**Strategic Plan**

Girlguiding Ulster continue to follow the key themes of the Girlguiding UK strategic plan "Today, Tomorrow, Together" which encompasses how we create exceptional experiences for girls and young women, how we can make volunteering even more rewarding and an enriching experience for our members and how we can be more inclusive and impactful.

**Reserves**

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) are such as provide a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps. The Trustees continue to monitor the level of reserves

**Exceptional Experiences for Girls**

Many camps and Brownie Pack holidays took place at unit level across the year with over 200 girls enjoying summer Brownie and Guide camps at Lorne while a unit of Guides and Rangers travelled to the Netherlands for their summer camp. 9 Girls representing Girlguiding Ulster joined a Scout patrol from Greater Manchester and travelled to the World Scout Jamboree in South Korea. Due to bad weather and logistical problems at the camp site the patrol alongside the whole UK contingent had to be evacuated to Seoul for the remainder of the camp. While the girls didn't experience the full Jamboree they most certainly gained international experience.

We continued to offer Adventure days at Lorne with Guide & Rangers enjoying a 'Sky High' adventure including the High Ropes Cube Course and Zip Line. Over 500 Rainbows and Brownies enjoyed helping the "Lost Penguin" find Santa Claus on their visit to Lorne during December. Brownies and Guides enjoyed a "Party for Paddy" overnight residential in March and Guides and Rangers had the opportunity to take part in an Army Skills Builder Day at Palace Barracks. The girls learnt many new skills from building wheelbarrows, learning survival skills, First Aid and Team Building and worked towards several guiding badges. We held events at Stormont and Craigavon Civic Centre during UK Parliament Week in November and the Guides and Rangers where the girls listened to local (MP) representatives from all political parties and asked questions on their party policies. At the end of March GGU held a residential week for girls completing their Gold, Duke of Edinburgh Award and Queens Guide Award. The programme included an off-site challenge day as well as volunteering at Lorne Estate.

We are grateful for the partnership with the Institute of Civil Engineers. A challenge pack and badge for Guides and Rangers was produced in collaboration between ICE and Girlguiding Ulster. The activities and challenges gave girls an insight into the various careers within the engineer field of work and this was aptly launched on the International Day of the Girl. We are also grateful for our partnership with the Ulster Scots Agency. This allowed us to produce and print an activity pack for all sections, giving the girls lots of activities to do relating to Ulster Scots heritage with the girls gaining a badge after completion.

Our Young Member Executive met on 4 occasions across the year and continue to provide valuable insight and ideas to our Trustee Board. We are delighted that we have young members from GGU who sit on various GGUK groups. These include the GGUK Advocate panel, GGUK Amplify group and the GGUK Council. These girls are our future leaders, and it is important that their voices are heard at national level.

YEAR ENDED 31 MARCH 2024

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#### Rewarding Volunteer Experience

Without the dedication and weekly commitment of our volunteers we could not deliver the guiding programme to all our young members. We remain indebted to all who take on this role with passion and enthusiasm, and we know how much it benefits our girls.

Across the year we have offered trainings to our leaders covering A Safe Space, First Response, Doing Our Best, Walking Level 1, Effective Communication, Inclusion and Celebrating every member. We have also held training sessions on How to be a Trustee, Charity Commission for N Ireland and Cybersecurity. In January we held a training weekend for 40 Leaders who have been volunteering up to 5 years. We were joined at this by our Deputy Chief Guide and sessions were delivered around Managing Change, Growth & Retention, Going Away with Licence as well as enjoying outdoor activities including Busicraft.

In February we had a visit from our Chief Guide and we were delighted that she was able to award 2 of our long standing members with Girlguiding UK awards in recognition of the work they have done. Geraldine Linford received the Girlguiding Laurel Award and Catherine Irwin received the Girlguiding Silver Fish Award. We were also delighted that Margaret Robinson received a BEM in June in recognition for her services to guiding. Across the year many leaders received Long Service awards from 5-50 years. It is wonderful and fitting that we recognise these volunteers to express our thanks and acknowledge the commitment and time that they give to their units. This year we are delighted to have launched 2 new awards. The GGU Silver Ivy Award is to recognise the outstanding contribution made by a leader to guiding either in her unit or local area. The Girlguiding Ivy Award for Young Members recognises either the exceptional contribution they have made to guiding or coping with exceptional circumstances in their life or how they have shown prompt action and courage in an emergency situation. We are greatly looking forward to the presentation of these new awards.

In September an all leader zoom call was held to launch our events calendar for the guiding year, and update leaders on future trainings. This is supplemented across the year by our monthly E News that is sent to all leaders.

#### Inclusive and Impactful

GGU again ran a successful Easter and Summer scheme with over 1000 children taking part and our mid-week bookings for schools and youth groups remain high. In January 6 of our activity instructors completed their European Ropes Course Association (ERCA) Instructor Course. We are delighted that Lorne Estate's activity programme has again after inspection retained its Adventure Mark status after concluding an external inspection process.

Girlguiding Ulster are grateful for the grant they received from the Dormont Accounts fund. As an organisation we are aware that over recent years of the growing impact of the significant fall in volunteer numbers. This has led to fewer volunteers being able to take on extra responsibilities of management and reporting roles and we recognised that administration and reporting has become very onerous and time consuming. To counteract this impact, Girlguiding Ulster have decided to reduce the number of Counties from 9 to 4. This will allow us to have larger county teams, with more people taking on smaller roles and therefore spreading the load in a more equitable manner. This decision was taken with the full consultation of our members, with each County receiving a presentation with the data relevant to their area.

Funded by a grant from Garfield Weston we employed a project worker to take part in the GGUK Regional Inclusion, Innovation and Growth project. This staff member has continued to work in areas where GGU is not represented at present, establishing connections and carrying out workshops with groups who are underrepresented in our current membership. In July, GGU supported leaders and members as they took part in the Belfast Pride parade.

In January our annual satisfaction survey was sent to all our 1600 adult members. This gives them the opportunity to give us their opinion on the services we provide. This is invaluable feedback and directs our planning for all trainings, events and communications throughout the year. This year's results show that 90% were satisfied or very satisfied in all these areas.

In January members of the GGU Archivist team retired. We are very grateful to these members for the work that they have carried out across the years collating and preserving our guiding History. A new Archivist team has been formed and will continue the work so lovingly undertaken by their predecessors.

In March 2024 a strategic planning day, facilitated by GGUK, was held at Lorne. This brought together the Trustees, Lead Volunteers, representatives of our Young Member Executive plus all permanent staff. Through workshops we explored the 4 strategic pillars of, An Unrivaled Girl Led Experience, Rewarding and Flexible Volunteering, An Inclusive and Impactful Organisation, and A Sustainable and Efficient Organisation, to help us formulate our new strategic plan. This plan was specifically developed to help us our new strategic plan was developed to meet the needs of Girlguiding Ulster and to meet the needs of GGU and help us to grow our membership. This will be officially launched in September 2024.

In May we were absolutely delighted that our CEO Mrs Claire Flowers received an invitation to the coronation of Their Majesties King Charles and Queen Camilla. Three members of GGU also volunteered on the day and have since been presented with their coronation medals

We continue to monitor and ensure the financial sustainability of Girlguiding Ulster and continue to actively seek grants for programme, and capital expenditure. We would particularly like to thank the Education Authority, Department of Education and the N Ireland Executive for their support this year as well as Dormont Accounts Fund and Garfield Weston. We would also like to extend our thanks to Friends of Lorne for their continuing support and encouragement which is so beneficial to Girlguiding Ulster.

There is no doubt that much has been achieved since last year's report, but we are ever mindful that nothing stays the same for very long. We must continue to meet challenges, explore opportunities and evolve our structure and thinking, to ensure that we can deliver the best programme possible for all of our members. We should celebrate our successes, learn from our experiences but then always ask "what's next?" That is the challenge we all face together.

#### Conclusion

Girlguiding Ulster and Lorne Estate have had a successful year. This can be attributed to strong stewardship of our assets by our Trustees under the direction of our CEO. Sincere thanks must go to all our volunteers, staff, and partners who consistently go the extra mile to make sure that our guiding programme is delivered and needs of all our members are met.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

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**REVIEW OF THE FINANCIAL POSITION**

The financial statements annexed to this Report are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

**Financial Resources**

Girlguiding Ulster made a profit in 2023/2024. We continue to ensure the financial sustainability of Girlguiding Ulster. We actively seek grants for programme and capital expenditure.

**The Statement of Financial Activities (SOFA)**

Incoming and outgoing resources for the year are detailed in the SOFA, together with the recognised gains or losses on investments. These are shown separately for Girlguiding Ulster's Unrestricted funds, which may be used at the discretion of the Ulster Executive and Girlguiding Ulster's Restricted Funds, which must be spent in accordance with the donors' wishes.

Overall net incoming resources for the year amounted to positive £132,409 compared with (£26,551 negative) in 2023.

An important feature of the SOFA is the analysis of outgoing resources between direct charitable expenditure on Girlguiding Ulster's activities, fundraising and publicity, and management and administration. Direct charitable expenditure represents 86% (2023 - 88%) of the total resources expended.

**The Balance Sheet**

As regards the assets of Girlguiding Ulster, the tangible fixed assets are held to support its activities.

The annual financial statements for 2024 are annexed to this Report and they include a report by Girlguiding Ulster's auditors Moore (N.I.) LLP. The financial statements comply with the current statutory requirements and with the requirements of the Guide Associations Royal Charter, and were approved by the Ulster Executive to be submitted to Girlguiding Ulster's Annual General Meeting for adoption.

**Risk Statement**

The main risks which Girlguiding Ulster faces are uncertainty of funding. Major risks are reviewed by the Executive on a regular basis to ensure that risks are mitigated as far as possible.

**Plans for Future Periods**

It is hoped that our membership will continue growing and there will be emphasis on recruiting, retaining adult volunteers and strengthening the counties.

This report was approved by the Ulster Executive at its meeting on 14 September 2024 and the Ulster Chief Commissioner was authorised to sign it on their behalf.

Mrs D McDowell  
Ulster Chief Commissioner  
Lorne House, Craigavad  
Holywood BT18 0BP



THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE

YEAR ENDED 31 MARCH 2024

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**Opinion**

We have audited the financial statements of The Guide Association in Northern Ireland for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive with respect to going concern are described in the relevant sections of this report.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The executive is 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 or apparent material misstatements, 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 exception**

We have nothing to report in respect of the following matters where the Charities Act 2008 & 2013 requires us to report to you if, in our opinion:

- the information given in the Executive's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

YEAR ENDED 31 MARCH 2024

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#### Responsibilities of the executive

As explained more fully in the executive's responsibilities statement set out on page 4, the executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive determines is 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, the executive is responsible for assessing the charity'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 the executive either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

#### Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2008 & 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit.

We 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 our 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 purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive.
- Conclude on the appropriateness of the executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE (continued)

YEAR ENDED 31 MARCH 2024

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- 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 fair presentation.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Ulster Executive, as a body. Our audit work has been undertaken so that we might state to the Ulster Executive 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 any party other than the charity and Ulster Executive as a body, for our audit work, for this report, or for the opinion we have formed.

Moore (N.I.) LLP

Moore (N.I.) LLP  
Statutory Auditor

Donegall House  
7 Donegal Square North  
Belfast  
Northern Ireland  
BT1 5GB

14.09.2024

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds		Restricted	Total	Total
		General	Designated	Funds	2024	2023
<b>Income and endowments from:</b>						
Charitable activities:		£	£	£	£	£
Membership subscriptions	3	130,176	-	28,928	159,104	143,745
Members trading	4	516,419	-	-	516,419	439,410
International trips		-	7,453	-	7,453	-
Events income	5	14,758	-	-	14,758	23,613
Grants receivable	5	-	-	286,668	286,668	519,929
Donations and legacies:						
Donations		6,007	-	-	6,007	9,294
Legacies		50,000	-	-	50,000	-
Investments:						
Investment income	7	40,792	-	491	41,282	29,981
Other income:						
Interest receivable		3,740	-	-	3,740	1,514
Fundraising	6	-	7,162	-	7,162	9,329
<b>Total income and endowments</b>		<b>761,891</b>	<b>14,615</b>	<b>316,087</b>	<b>1,092,593</b>	<b>1,176,816</b>
<b>Expenditure on:</b>						
Charitable activities:						
Members trading	8	(519,975)	-	(23,877)	(543,852)	(455,260)
International trips	8	-	(7,453)	-	(7,453)	-
Guiding development	8	(46,953)	-	(179,929)	(226,882)	(207,252)
Events & other	8	(13,816)	-	(106,272)	(120,088)	(332,715)
		<b>(580,744)</b>	<b>(7,453)</b>	<b>(310,078)</b>	<b>(898,275)</b>	<b>(995,227)</b>
Other expenditure:						
Fundraising	9	(13,815)	(1,737)	-	(15,552)	(12,879)
Governance	10	(53,420)	-	(3,503)	(56,923)	(47,997)
Depreciation		(73,351)	-	-	(73,351)	(72,366)
Profit/(loss) on disposal		-	-	-	-	-
<b>Total expenditure</b>		<b>(721,331)</b>	<b>(9,189)</b>	<b>(313,581)</b>	<b>(1,044,101)</b>	<b>(1,128,469)</b>
<b>Net gain/(loss) on charitable activities</b>		<b>40,560</b>	<b>5,426</b>	<b>2,506</b>	<b>48,492</b>	<b>48,347</b>
Net gain/(loss) on investments	7	85,040	-	(1,123)	83,918	(74,898)
<b>Net income/(expenditure)</b>		<b>125,601</b>	<b>5,426</b>	<b>1,383</b>	<b>132,410</b>	<b>(26,551)</b>
Transfers between funds		13,305	13,305	-	-	-
<b>Net movements in funds</b>		<b>138,906</b>	<b>7,879</b>	<b>1,383</b>	<b>132,410</b>	<b>(26,551)</b>
<b>FUNDS B/F 1ST APRIL 2023</b>		<b>2,007,229</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,525</b>	<b>2,929,075</b>
<b>FUNDS C/F 31 MARCH 2024</b>		<b>2,146,134</b>	<b>413,519</b>	<b>475,281</b>	<b>3,034,934</b>	<b>2,902,524</b>

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

The Statement of Financial Activities (Incorporating the Income and expenditure account) is included in note 23 to the financial statements for the prior year ended 31 March 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	<u>Note</u>	2024		2023	
		£	£	£	£
TANGIBLE FIXED ASSETS	12		1,545,315		1,579,667
FIXED ASSET INVESTMENTS	13		1,268,562		983,064
<b>CURRENT ASSETS</b>					
Stocks	14		7,282		6,993
Debtors	15		93,380		40,663
Bank and cash balances	16		243,552		359,133
			<u>344,214</u>		<u>406,789</u>
<b>CURRENT LIABILITIES</b>	17		<u>(123,157)</u>		<u>(66,996)</u>
<b>NET CURRENT ASSETS</b>			221,057		339,793
<b>NET ASSETS</b>			<u>3,034,934</u>		<u>2,902,524</u>
<b>FINANCED BY:-</b>					
<b>UNRESTRICTED FUNDS</b>					
General funds	18/20		2,146,134		2,007,228
Designated funds	18/20		413,518		421,398
<b>TOTAL UNRESTRICTED FUNDS</b>			<u>2,559,652</u>		<u>2,428,627</u>
<b>RESTRICTED FUNDS</b>	19/20		475,281		473,897
			<u>3,034,933</u>		<u>2,902,524</u>

The financial statements were approved by the Ulster Executive Committee on 14th September 2024 and signed on their behalf by:



Mrs Debbie McDowell  
Ulster Chief Commissioner



Mr Patrick Wilson  
Ulster Honorary Treasurer

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
CASHFLOW STATEMENT

YEAR ENDED 31 MARCH 2024

	<u>Note</u>	2024	2023
		£	£
<b>Net cash inflow</b>			
From operating activities	22	96,315	101,250
<b>Returns on Investments and servicing of finance</b>			
Interest paid		(781)	(760)
Interest received		3,740	1,514
<b>Net cashflow from returns on investments and servicing of finance</b>		<u>2,959</u>	<u>754</u>
<b>Capital expenditure and financial investment</b>			
Payment to acquire tangible fixed assets		(38,998)	(9,199)
Payment to acquire additional investments		(394,279)	(288,349)
Proceeds on sale of investments		177,140	290,656
Investment income		41,282	29,981
<b>Net cashflow from capital expenditure and financial investment</b>		<u>(214,855)</u>	<u>23,089</u>
<b>Increase/(decrease) in cash</b>		<u>(115,581)</u>	<u>125,093</u>
Cash and cash equivalents at the beginning of the year		359,133	234,040
<b>Total cash and cash equivalents at the end of the year</b>		<u>243,552</u>	<u>359,133</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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1. STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies applied in the preparation of the financial statements are as follows:

**Income recognition**

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.

**Fund accounting- Unrestricted Funds**

Girlguiding Ulster's Unrestricted Funds consist of funds which may be used for its purpose at its discretion. These are comprised of a General Fund and two+ Designated Funds.

**Fund accounting- Restricted Funds**

Girlguiding Ulster's Restricted Funds now consist of eight funds where the donor has imposed restrictions on the use of the funds. The accounting records separate these restricted funds from the unrestricted funds of Girlguiding Ulster. A schedule of the movements on each restricted fund is set out in note 19.

**Fund accounting - Designated funds**

Designated funds are unrestricted funds set aside at the discretion of the executive for specific purposes.

**Incoming Resources**

- (i) Subscription income received is credited to revenue in the year of receipt.
- (ii) The block grant receivable from the Youth Council for Northern Ireland is credited to revenue account in the year in which it is awarded.
- (iii) All other incoming resources are accounted for when due except donations, which are accounted for when received.

**Grants**

Revenue grants are credited to revenue in the period in which the related expenditure is incurred.

**Expenditure**

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.

**Basis of allocation or apportionment of expenditure**

Expenditure during the year is analysed into the three categories required by the SORP:

- Direct charitable expenditure (note 8)
- Fundraising and publicity costs (note 9)
- Management and administration costs (note 10)

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, or at valuation, less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful lives. The annual rates of depreciation used are as follows:

Fixtures and Fittings	- 10% Reducing balance
Office Equipment	- 10% Reducing balance
Buildings	- 2% Straight Line

**Investments**

Investments are stated at market value at the balance sheet date in accordance with the SORP.

Realised and unrealised gains or losses on investment assets are accounted for within the particular funds of which the investment assets form a part.

YEAR ENDED 31 MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (cont'd)

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Pensions**

Girlguiding Ulster contributes to two defined contribution schemes for its staff; Scottish Widows and Legal & General. The assets of each scheme are held separately from those of Girlguiding Ulster. The annual contributions payable are charged to the statement of financial activities in the year they are paid.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Going Concern**

The charity prepares its accounts on the going concern basis. Management believe that the charity has the ability to continue as a going concern over the next 12 months as there are sufficient reserves to meet expenses and liabilities as they fall due. Management's assessment of the going concern of the charity includes consideration of the Covid 19 outbreak. Management are satisfied that they are taking appropriate action to manage the situation.

**2. TAXATION STATUS**

The Guide Association, Province of Ulster is a registered charity, number NIC103728.

**3. MEMBERSHIP SUBSCRIPTION INCOME**

Membership subscription income received during the year amounted to £159,104 (2023 - £143,745)

**4. MEMBERS TRADING INCOME**

	Unrestricted funds		Restricted Funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Shop sales	15,594	-	-	15,594	15,388
Activities	166,245	-	-	166,245	168,215
Catering	91,422	-	-	91,422	53,870
Hire	243,158	-	-	243,158	201,937
	<b>516,419</b>	<b>-</b>	<b>-</b>	<b>516,419</b>	<b>439,410</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

	Unrestricted funds		Restricted Funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
<b>5. EVENTS INCOME &amp; GRANTS RECEIVABLE</b>					
Education Authority	-	-	150,000	150,000	150,000
King George Memorial Fund	-	-	182	182	136
Events Income	14,758	-	-	14,758	23,613
EA Capital Grant	-	-	23,736	23,736	297,293
Tesco Community Grant	-	-	-	-	1,000
Ulster Scots Agency	-	-	-	-	10,000
Girlguiding UK Subscription Support 2023	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	38,850	38,850	22,500
EA Regional Development Funding	-	-	20,000	20,000	-
GGUK Adventure Fund	-	-	25,500	25,500	-
GGUK RHG Project	-	-	21,400	21,400	32,000
	<u>14,758</u>	<u>-</u>	<u>286,668</u>	<u>301,426</u>	<u>543,542</u>
<b>6. FUNDRAISING</b>					
Lorne walk	-	7,162	-	7,162	9,329
	<u>-</u>	<u>7,162</u>	<u>-</u>	<u>7,162</u>	<u>9,329</u>
<b>7. INVESTMENT INCOME</b>					
Dividends received	40,792	-	491	41,282	29,981
	<u>40,792</u>	<u>-</u>	<u>491</u>	<u>41,282</u>	<u>29,981</u>
Gains/(losses) on disposal of investments	(29,273)	-	-	(29,273)	(29,273)
Gains/(losses) on revaluation of investments	114,313	-	(1,123)	113,191	(45,625)
	<u>85,040</u>	<u>-</u>	<u>(1,123)</u>	<u>83,918</u>	<u>(74,898)</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

8. DIRECTLY CHARITABLE EXPENDITURE

	Member Trading £	International Trips £	Development of Guiding £	Events & Other £	Total 2024 £	Total 2023 £
<b>Events &amp; project expenditure</b>						
King George Memorial Fund	-	-	-	182	182	136
EA Capital Grant Expenditure	-	-	-	23,736	23,736	297,293
Girlguiding UK Subscription Support 2023	-	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	-	29,854	29,854	9,590
Tesco Community Grant	-	-	-	-	-	1,000
Ulster Scots Agency	-	-	-	-	-	10,000
EA Regional Development Funding	-	-	-	20,000	20,000	-
GGUK Adventure Fund 2024	-	-	-	25,500	25,500	-
International expenditure	-	7,453	-	-	7,453	-
	-	7,453	-	106,272	113,724	325,019
<b>Recurring expenditure</b>						
Shop purchases	15,080	-	-	-	15,080	9,113
Staff costs	257,295	-	144,160	9,189	410,644	362,384
Outsourced catering costs	86,956	-	-	-	86,956	63,698
Outsourced cleaning costs	38,258	-	23,911	1,366	63,535	47,487
Guiding development	-	-	1,751	-	1,751	7,288
Repairs & maintenance	23,555	-	14,722	841	39,119	30,342
Irrecoverable VAT	21,368	-	-	-	21,368	23,057
Insurance	10,866	-	6,791	388	18,045	14,260
Heat, light & rates	41,607	-	26,004	1,486	69,097	51,208
Telephone & IT costs	13,596	-	8,497	486	22,579	20,335
Postage, stationery & photocopying	1,519	-	960	55	2,534	1,587
Professional fees & licenses	4,310	-	-	-	4,310	4,219
Credit card costs	2,085	-	-	-	2,085	1,949
Sundry expenses	676	-	-	-	676	2,600
International trips	-	7,453	-	-	7,453	-
Centenary expenses	-	-	-	-	-	5,282
Activities expenses	21,982	-	-	-	21,982	15,477
Events expenses	4,545	-	-	-	4,545	9,059
Archives expenses	-	-	-	-	-	776
Advertising	154	-	86	5	245	-
Campsite facility	-	-	-	-	-	88
	543,852	7,453	226,882	13,816	792,003	670,208
<b>TOTAL</b>	<b>543,852</b>	<b>14,906</b>	<b>226,882</b>	<b>120,088</b>	<b>905,728</b>	<b>995,227</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

9. FUNDRAISING COSTS	2024	2023
	£	£
Staff costs	9,189	7,873
Heat, light & rates	1,486	1,101
Repairs & maintenance	841	653
Insurance	388	307
Cleaning	1,366	1,021
Telephone & IT costs	486	437
Postage, stationery & photocopying	60	34
Lorne Walk expenses	1,737	1,453
	<u>15,552</u>	<u>12,879</u>

10. GOVERNANCE COSTS	2024	2023
	£	£
Staff costs	22,973	19,684
Audit fees	4,750	5,200
Committee expenses	2,702	2,747
Heat, light & rates	3,715	2,753
Repairs & maintenance	2,103	1,631
Insurance	970	767
Cleaning	3,416	2,553
Telephone & IT costs	1,214	1,093
Postage, stationery & photocopying	149	85
Investment management fees	14,151	10,723
Bank interest & charges	781	760
	<u>56,923</u>	<u>47,997</u>

10a AUDITORS' REMUNERATION

Auditor's remuneration shown in governance costs (note 10) totalled £4,750 (2023 - £5,200)

11. STAFF NUMBERS AND REMUNERATION

The average number of full-time, part-time and casual staff employed by Girlguiding Ulster during the year was 32 (2023 - 32).

The total remuneration and staff expenses paid in respect of these staff (including national insurance and pension contributions) was £472,610 (2023 - £393,670).

There were no employees whose emoluments exceeded £60,000.

The key management personnel of Girlguiding Ulster comprised of 3 members of staff (2024: 3), and the total remuneration paid in respect of these staff (including national insurance and pension contributions) was £144,190 (2023 - £142,823).

12. TANGIBLE FIXED ASSETS

COST/VALUATION	Land & Buildings	Equipment & Furniture	Total
	£	£	£
AT 1 April 2023	2,160,502	684,065	2,844,567
Additions	-	38,998	38,998
Disposals	-	-	-
At 31st March 2024	<u>2,160,502</u>	<u>723,063</u>	<u>2,883,565</u>
DEPRECIATION			
AT 1 April 2023	843,069	421,831	1,264,900
Charge for year	43,211	30,140	73,351
Accumulated depreciation released	-	-	-
At 31st March 2024	<u>886,280</u>	<u>451,971</u>	<u>1,338,251</u>
NET BOOK VALUE			
At 31st March 2024	<u>1,274,222</u>	<u>271,092</u>	<u>1,545,314</u>
At 31st March 2023	<u>1,317,433</u>	<u>262,234</u>	<u>1,579,667</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

13. INVESTMENTS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	£
Market value at 1st April 2023	974,600	-	8,464	983,064	1,060,300	
Additions at cost	394,279	-	-	394,279	288,349	
Disposals at market value	(177,141)	-	-	(177,141)	(319,929)	
Unrealised gain/(loss) on revaluation	68,515	-	(155)	68,360	(45,656)	
Market value at 31st March 2024	1,260,253	-	8,309	1,268,562	983,064	
Listed Investments	1,260,253	-	4,378	1,264,631	979,059	
Other Investments	-	-	3,931	3,931	4,005	
	1,260,253	-	8,309	1,268,562	983,064	

The Guide Association, Province of Ulster holds 100% of the issued share capital of The Guide Association Limited a dormant company registered in Northern Ireland.

14. STOCKS

Stocks represent goods for resale and are part of unrestricted general funds.

15. DEBTORS

15. DEBTORS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Debtors	1,313	-	-	1,313	1,831	
Prepayments and accrued income	94,716	-	-	94,716	41,157	
VAT	(2,649)	-	-	(2,649)	(2,325)	
	93,380	-	-	93,380	40,663	

16. BANK AND CASH

16. BANK AND CASH	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Province of Ulster Account, Ulster Bank	(813,361)	413,519	434,238	34,396	23,194	
Fundraising Account, Ulster Bank	137	-	-	137	8,662	
Restricted Account, Ulster Bank	-	-	32,734	32,734	30,423	
Savings Account, Ulster Bank	60,604	-	-	60,604	291,864	
Petty Cash	20	-	-	20	20	
Redmayne Bentley	30,661	-	-	30,661	4,970	
Redmayne Bentley, Savings	85,000	-	-	85,000	-	
	(636,939)	413,519	466,972	243,552	359,133	

Surplus cash balances that were not required for immediate use, were transferred to investments during the year. (See note 13 also).

17. CREDITORS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Accruals	44,996	-	-	44,995	25,860	
Deferred income	42,197	-	-	42,197	8,913	
Other Creditors	35,965	-	-	35,964	32,223	
	123,159	-	-	123,157	66,996	

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

18. MOVEMENTS IN UNRESTRICTED FUNDS

	Opening Balance	Income £	Expenditure £	Recognised Gains/ (losses)	Transfers (to)/from Funds	Closing Balance
General Fund	2,007,229	761,891	(721,331)	85,040	13,305	2,146,135
Designated Funds:						
Lorne Walk	8,658	7,162	(1,737)	-	13,305	779
Exceptional Repairs	412,740	-	-	-	-	412,740
International Trips	-	7,453	(7,453)	-	-	-
	421,398	14,615	(9,189)	-	13,305	413,519
	2,428,627	776,505	(730,520)	85,040	-	2,559,653

19. MOVEMENTS IN RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Investment Gains/ (losses) £	Transfers (to)/from Funds £	Closing Balance £
Pratt Memorial Bursary	2,789	153	-	(351)	-	2,591
Miss Louise McBride	1,442	79	-	(181)	-	1,340
Colonel GG Moody	584	32	-	(73)	-	543
Estate of Dr Anna Watson	2,336	128	-	(292)	-	2,172
Haughton Bequest	1,789	98	-	(224)	-	1,663
Lorne Development	442,996	-	-	-	-	442,996
EA Regional Development Funding	-	20,000	(20,000)	-	-	-
GGUK Adventure Fund 2024	-	25,500	(25,500)	-	-	-
King George Memorial Fund	-	182	(182)	-	-	-
Education Authority	-	150,000	(150,000)	-	-	-
EA Capital Grant	-	23,736	(23,736)	-	-	-
Girlguiding UK Sub support	-	7,000	(7,000)	-	-	-
GGUK RIIG Project	9,051	21,400	(28,381)	-	-	2,070
Property & Maintenance Fund	-	28,928	(28,928)	-	-	-
Dormant Accounts Fund NI	12,910	38,850	(29,854)	-	-	21,906
	473,897	316,086	(313,581)	(1,123)	-	475,281
	2,902,524	1,092,591	(1,044,101)	83,918	-	3,034,935

YEAR ENDED 31 MARCH 2024

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2024 £	Total 2023 £
<b>UNRESTRICTED FUNDS</b>						
General	1,545,315	1,260,253	(659,435)	-	2,146,133	2,007,229
Designated:						
Lorne Walk	-	-	779	-	779	8,658
Exceptional Repairs	-	-	412,740	-	412,740	412,740
	-	-	413,519	-	413,519	421,398
	1,545,315	1,260,253	(245,916)	-	2,559,651	2,428,627
<b>RESTRICTED FUNDS</b>						
	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2024 £	Total 2023 £
Pratt Memorial Bursary	-	2,591	-	-	2,591	2,789
Miss Louise McBride	-	1,340	-	-	1,340	1,442
Colonel GG Moody	-	543	-	-	543	584
Estate of Dr Anna Watson	-	2,172	-	-	2,172	2,336
Haughton Bequest	-	1,663	-	-	1,663	1,789
EA Regional Development Funding	-	-	-	-	-	-
Ulster scots agency	-	-	-	-	-	-
Property & Maintenance Fund	-	-	-	-	-	-
Lorne Development	-	-	442,996	-	442,996	442,996
GGUK RIIG Project	-	-	2,070	-	2,070	9,051
Dormant Accounts Fund NI	-	-	21,906	-	21,906	12,910
	-	8,309	466,972	-	475,281	473,897
<b>TOTAL FUNDS</b>	1,545,315	1,268,562	221,056	-	3,034,932	2,902,524

21. CONNECTED CHARITIES

The Guide Association, Province of Ulster is connected to The Guide Association whose headquarters are at 17/19 Buckingham Palace Road, London. There are other Countries, Regions, Counties, Divisions, Districts and Units which are responsible as separate charities for their own finances.

The Trefoil Guild and The Guide Association Trust Corporation are also connected parties.

Material Transactions with connected charities are set out in the notes to the accounts and in the statement of financial activities.

Mr Patrick Wilson acts as Honorary Treasurer and has a business relationship with Redmayne Bentley LLP, payments were made to Redmayne Bentley LLP for professional services during the year. These amounted to £14,151 (2023 - £10,723).

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net movement in funds	132,410	(26,551)
Finance costs - bank interest	781	760
Interest income from investments	(3,740)	(1,514)
Dividend income from investments	(41,282)	(29,981)
(Gain)/Loss on investments	(47,468)	45,656
(Gain)/Loss on disposal of investments	(20,892)	29,273
(Gain)/Loss on disposals	-	-
Depreciation	73,351	72,365
(Increase)/Decrease in stocks	(289)	2,381
(Increase)/Decrease in debtors	(52,717)	358,850
Increase/(Decrease) in creditors	56,161	(349,989)
	96,315	101,250

YEAR ENDED 31 MARCH 2024

23. STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	Unrestricted funds		Restricted	Total
	General	Designated	Funds	2023
<b>Income and endowments from:</b>				
<b>Charitable activities:</b>				
Membership subscriptions	£ 116,365	£ -	£ 27,380	£ 143,745
Members trading	439,410	-	-	439,410
International trips	-	-	-	-
Events income	23,613	-	-	23,613
Grants receivable	-	-	519,929	519,929
<b>Donations and legacies:</b>				
Donations	9,294	-	-	9,294
<b>Investments:</b>				
Investment income	29,505	-	476	29,981
<b>Other income:</b>				
Interest receivable	1,514	-	-	1,514
Fundraising	-	9,329	-	9,329
<b>Total income and endowments</b>	<b>619,702</b>	<b>9,329</b>	<b>547,785</b>	<b>1,176,816</b>
<b>Expenditure on:</b>				
<b>Charitable activities:</b>				
Members trading	(431,383)	-	(23,877)	(455,260)
International trips	-	-	-	-
Guiding development	(34,303)	-	(172,949)	(207,252)
Events & other	(7,697)	-	(325,019)	(332,715)
	(473,382)	-	(521,845)	(995,227)
<b>Other expenditure:</b>				
Fundraising	(11,426)	(1,452.63)	-	(12,879)
Governance	(44,494)	-	(3,503)	(47,997)
Depreciation	(72,366)	-	-	(72,366)
Profit/(loss) on disposal	-	-	-	-
<b>Total expenditure</b>	<b>(601,668)</b>	<b>(1,453)</b>	<b>(525,348)</b>	<b>(1,128,469)</b>
Net gain/(loss) on Investments	(74,347)	-	(551)	(74,898)
<b>Net income/(expenditure)</b>	<b>(56,314)</b>	<b>7,876</b>	<b>21,887</b>	<b>(26,551)</b>
Transfers between funds	-	-	-	-
<b>Net movements in funds</b>	<b>(56,314)</b>	<b>7,876</b>	<b>21,887</b>	<b>(26,551)</b>
<b>FUNDS B/F 1ST APRIL 2022</b>	<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>
<b>FUNDS C/F 31 MARCH 2023</b>	<b>2,007,229</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,524</b>



**The Guide Association in Northern Ireland**

Northern Ireland - Charity number 103728

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# Annual report

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**THE GUIDE ASSOCIATION, PROVINCE OF ULSTER**

**REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 March 2024**

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

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The Executive of the Guide Association, Province of Ulster ("Girlguiding Ulster") is pleased to present its report for the year ended 31 March 2024.

**GOVERNING DOCUMENT AND CONSTITUTION**

Girlguiding Ulster is a registered charity (Charity Registration number NIC103728) with its headquarters at Lorne House, Station Road, Craigavad, Holywood, Co. Down, BT18 0BP.

**ORGANISATION STRUCTURE**

The Ulster Chief Commissioner of Girlguiding Ulster is a member of the Operational Delivery Group of The Guide Association and Chairperson of the Ulster Executive. Girlguiding Ulster is divided into nine "Counties" each represented by a County Commissioner.

Charity Trustees are appointed by the Ulster Chief Commissioner who is the Chairperson of the Trustee Committee. All County Commissioners are Trustees and when one of these roles is due to change, the Ulster Chief Commissioner writes to all adult leaders in the County concerned for them to nominate a potential County Commissioner. Once names are received the Chief and Deputy Chief Commissioners meet with each of the candidates, explain the role and the duty that they have as Trustees of Girlguiding Ulster. For other roles on the Trustee board, there is a role description which is circulated to all adult volunteers via an e-news, social media and through County channels. Anyone can apply and then meetings again are held with the Chief and Deputy Chief Commissioners to select the appropriate candidate.

All Trustees attend Trustee trainings both at UK and Northern Ireland levels. County Commissioners when appointed are partnered with a mentor who is a previous County Commissioner.

Trustees make all major decisions relating to the Charity. Day to day decisions are delegated to management staff and there is clear direction in the Girlguiding Ulster strategic plan as to what the aims and objectives of the organisation are over the next two year period. Budgets are set and staff are aware of departmental budget lines so any expenditure outside of this are discussed at Trustee meetings.

All Trustees complete a Related Party Transaction Certificate and Trustee Indemnity Insurance Declaration each financial year and this information is shared with the Accountants. Any connected charities or organisations are mentioned in Note 21 of the Annual Accounts.

**THE ULSTER EXECUTIVE**

The membership of the Committee shall be as follows:

- (i) The Ulster Chief Commissioner
- (ii) The Ulster Deputy Chief Commissioner (if appointed)
- (iii) The Ulster County Commissioners
- (iv) The Ulster Guiding Delivery Co-ordinator or her representative
- (v) Two members aged between 18 and 25

The charity trustees of Girlguiding Ulster are the voting members of the Ulster Executive.

**Commissioners:**

D McDowell		C King	(Appointed 07/05/2023)
L Morrow		L Mercer	
E Doran		R Gamble	
C Neville		R Donnelly	
F McFadden		H McCullough	
C Eakin		M Greer	
S Moffitt	(Appointed 01/07/2023)	A Haire	(Appointed 08/05/2023)

**PROFESSIONAL ADVISORS AND CONSULTANTS**

**Bankers**

Ulster Bank Limited  
Arches Retail Park  
Connswater  
Belfast  
BT5 4AF

**Stockbrokers**

Redmayne Bentley LLP  
68 Wellington Park  
Belfast  
BT9 6DP

**Registered Auditors**

Moore (N.I.) LLP  
4th Floor, Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

**Solicitors**

Carson Thompson  
Solicitors  
82a Newry Street  
Banbridge BT32 3HA

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

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**OBJECTIVES**

Girlguiding Ulster as part of the world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders throughout the Province.

Its objectives are to:

- Create opportunities for more girls and adults to be part of Girlguiding Ulster
- Sustain an enjoyable and challenging programme of activities based on the Guiding method
- Enable and encourage all members to participate in decision making with Guiding
- Adapt the structure of Girlguiding Ulster to meet the needs of its members
- Identify and make effective use of all available resources and expertise of the benefit of Guiding
- Demonstrate the importance of Guiding's contribution locally, nationally and internationally

**REVIEW OF THE ACTIVITIES**

The Ulster Chief Commissioners Report for Girlguiding Ulster for 2023-2024 is set out in full below.

The Statement of Purpose, laid out below, summarises the objects of the Association as expressed in the governing document of the Association, which is the Royal Charter dated 1922.

**Statement of Purpose**

Girlguiding UK enables girls and young women to develop their potential and to make a difference to the world.

The strategic plan for Girlguiding Ulster follows the key themes from the GGUK plan.

**Strategic Plan**

Girlguiding Ulster continue to follow the key themes of the Girlguiding UK strategic plan "Today, Tomorrow, Together" which encompasses how we create exceptional experiences for girls and young women, how we can make volunteering even more rewarding and an enriching experience for our members and how we can be more inclusive and impactful.

**Reserves**

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) are such as provide a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps. The Trustees continue to monitor the level of reserves

**Exceptional Experiences for Girls**

Many camps and Brownie Pack holidays took place at unit level across the year with over 200 girls enjoying summer Brownie and Guide camps at Lorne while a unit of Guides and Rangers travelled to the Netherlands for their summer camp. 9 Girls representing Girlguiding Ulster joined a Scout patrol from Greater Manchester and travelled to the World Scout Jamboree in South Korea. Due to bad weather and logistical problems at the camp site the patrol alongside the whole UK contingent had to be evacuated to Seoul for the remainder of the camp. While the girls didn't experience the full Jamboree they most certainly gained international experience.

We continued to offer Adventure days at Lorne with Guide & Rangers enjoying a 'Sky High' adventure including the High Ropes Cube Course and Zip Line. Over 500 Rainbows and Brownies enjoyed helping the "Lost Penguin" find Santa Claus on their visit to Lorne during December. Brownies and Guides enjoyed a "Party for Paddy" overnight residential in March and Guides and Rangers had the opportunity to take part in an Army Skills Builder Day at Palace Barracks. The girls learnt many new skills from building wheelbarrows, learning survival skills, First Aid and Team Building and worked towards several guiding badges. We held events at Stormont and Craigavon Civic Centre during UK Parliament Week in November and the Guides and Rangers where the girls listened to local (MP) representatives from all political parties and asked questions on their party policies. At the end of March GGU held a residential week for girls completing their Gold, Duke of Edinburgh Award and Queens Guide Award. The programme included an off-site challenge day as well as volunteering at Lorne Estate.

We are grateful for the partnership with the Institute of Civil Engineers. A challenge pack and badge for Guides and Rangers was produced in collaboration between ICE and Girlguiding Ulster. The activities and challenges gave girls an insight into the various careers within the engineer field of work and this was aptly launched on the International Day of the Girl. We are also grateful for our partnership with the Ulster Scots Agency. This allowed us to produce and print an activity pack for all sections, giving the girls lots of activities to do relating to Ulster Scots heritage with the girls gaining a badge after completion.

Our Young Member Executive met on 4 occasions across the year and continue to provide valuable insight and ideas to our Trustee Board. We are delighted that we have young members from GGU who sit on various GGUK groups. These include the GGUK Advocate panel, GGUK Amplify group and the GGUK Council. These girls are our future leaders, and it is important that their voices are heard at national level.

YEAR ENDED 31 MARCH 2024

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#### Rewarding Volunteer Experience

Without the dedication and weekly commitment of our volunteers we could not deliver the guiding programme to all our young members. We remain indebted to all who take on this role with passion and enthusiasm, and we know how much it benefits our girls.

Across the year we have offered trainings to our leaders covering A Safe Space, First Response, Doing Our Best, Walking Level 1, Effective Communication, Inclusion and Celebrating every member. We have also held training sessions on How to be a Trustee, Charity Commission for N Ireland and Cybersecurity. In January we held a training weekend for 40 Leaders who have been volunteering up to 5 years. We were joined at this by our Deputy Chief Guide and sessions were delivered around Managing Change, Growth & Retention, Going Away with Licence as well as enjoying outdoor activities including Busicraft.

In February we had a visit from our Chief Guide and we were delighted that she was able to award 2 of our long standing members with Girlguiding UK awards in recognition of the work they have done. Geraldine Linford received the Girlguiding Laurel Award and Catherine Irwin received the Girlguiding Silver Fish Award. We were also delighted that Margaret Robinson received a BEM in June in recognition for her services to guiding. Across the year many leaders received Long Service awards from 5-50 years. It is wonderful and fitting that we recognise these volunteers to express our thanks and acknowledge the commitment and time that they give to their units. This year we are delighted to have launched 2 new awards. The GGU Silver Ivy Award is to recognise the outstanding contribution made by a leader to guiding either in her unit or local area. The Girlguiding Ivy Award for Young Members recognises either the exceptional contribution they have made to guiding or coping with exceptional circumstances in their life or how they have shown prompt action and courage in an emergency situation. We are greatly looking forward to the presentation of these new awards.

In September an all leader zoom call was held to launch our events calendar for the guiding year, and update leaders on future trainings. This is supplemented across the year by our monthly E News that is sent to all leaders.

#### Inclusive and Impactful

GGU again ran a successful Easter and Summer scheme with over 1000 children taking part and our mid-week bookings for schools and youth groups remain high. In January 6 of our activity instructors completed their European Ropes Course Association (ERCA) Instructor Course. We are delighted that Lorne Estate's activity programme has again after inspection retained its Adventure Mark status after concluding an external inspection process.

Girlguiding Ulster are grateful for the grant they received from the Dormont Accounts fund. As an organisation we are aware that over recent years of the growing impact of the significant fall in volunteer numbers. This has led to fewer volunteers being able to take on extra responsibilities of management and reporting roles and we recognised that administration and reporting has become very onerous and time consuming. To counteract this impact, Girlguiding Ulster have decided to reduce the number of Counties from 9 to 4. This will allow us to have larger county teams, with more people taking on smaller roles and therefore spreading the load in a more equitable manner. This decision was taken with the full consultation of our members, with each County receiving a presentation with the data relevant to their area.

Funded by a grant from Garfield Weston we employed a project worker to take part in the GGUK Regional Inclusion, Innovation and Growth project. This staff member has continued to work in areas where GGU is not represented at present, establishing connections and carrying out workshops with groups who are underrepresented in our current membership. In July, GGU supported leaders and members as they took part in the Belfast Pride parade.

In January our annual satisfaction survey was sent to all our 1600 adult members. This gives them the opportunity to give us their opinion on the services we provide. This is invaluable feedback and directs our planning for all trainings, events and communications throughout the year. This year's results show that 90% were satisfied or very satisfied in all these areas.

In January members of the GGU Archivist team retired. We are very grateful to these members for the work that they have carried out across the years collating and preserving our guiding History. A new Archivist team has been formed and will continue the work so lovingly undertaken by their predecessors.

In March 2024 a strategic planning day, facilitated by GGUK, was held at Lorne. This brought together the Trustees, Lead Volunteers, representatives of our Young Member Executive plus all permanent staff. Through workshops we explored the 4 strategic pillars of, An Unrivalled Girl Led Experience, Rewarding and Flexible Volunteering, An Inclusive and Impactful Organisation, and A Sustainable and Efficient Organisation, to help us formulate our new strategic plan. This plan was specifically developed to help us our new strategic plan was developed to meet the needs of Girlguiding Ulster and to meet the needs of GGU and help us to grow our membership. This will be officially launched in September 2024.

In May we were absolutely delighted that our CEO Mrs Claire Flowers received an invitation to the coronation of Their Majesties King Charles and Queen Camilla. Three members of GGU also volunteered on the day and have since been presented with their coronation medals

We continue to monitor and ensure the financial sustainability of Girlguiding Ulster and continue to actively seek grants for programme, and capital expenditure. We would particularly like to thank the Education Authority, Department of Education and the N Ireland Executive for their support this year as well as Dormont Accounts Fund and Garfield Weston. We would also like to extend our thanks to Friends of Lorne for their continuing support and encouragement which is so beneficial to Girlguiding Ulster.

There is no doubt that much has been achieved since last year's report, but we are ever mindful that nothing stays the same for very long. We must continue to meet challenges, explore opportunities and evolve our structure and thinking, to ensure that we can deliver the best programme possible for all of our members. We should celebrate our successes, learn from our experiences but then always ask "what's next?" That is the challenge we all face together.

#### Conclusion

Girlguiding Ulster and Lorne Estate have had a successful year. This can be attributed to strong stewardship of our assets by our Trustees under the direction of our CEO. Sincere thanks must go to all our volunteers, staff, and partners who consistently go the extra mile to make sure that our guiding programme is delivered and needs of all our members are met.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

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**REVIEW OF THE FINANCIAL POSITION**

The financial statements annexed to this Report are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

**Financial Resources**

Girlguiding Ulster made a profit in 2023/2024. We continue to ensure the financial sustainability of Girlguiding Ulster. We actively seek grants for programme and capital expenditure.

**The Statement of Financial Activities (SOFA)**

Incoming and outgoing resources for the year are detailed in the SOFA, together with the recognised gains or losses on investments. These are shown separately for Girlguiding Ulster's Unrestricted funds, which may be used at the discretion of the Ulster Executive and Girlguiding Ulster's Restricted Funds, which must be spent in accordance with the donors' wishes.

Overall net incoming resources for the year amounted to positive £132,409 compared with (£26,551 negative) in 2023.

An important feature of the SOFA is the analysis of outgoing resources between direct charitable expenditure on Girlguiding Ulster's activities, fundraising and publicity, and management and administration. Direct charitable expenditure represents 86% (2023 - 88%) of the total resources expended.

**The Balance Sheet**

As regards the assets of Girlguiding Ulster, the tangible fixed assets are held to support its activities.

The annual financial statements for 2024 are annexed to this Report and they include a report by Girlguiding Ulster's auditors Moore (N.I.) LLP. The financial statements comply with the current statutory requirements and with the requirements of the Guide Associations Royal Charter, and were approved by the Ulster Executive to be submitted to Girlguiding Ulster's Annual General Meeting for adoption.

**Risk Statement**

The main risks which Girlguiding Ulster faces are uncertainty of funding. Major risks are reviewed by the Executive on a regular basis to ensure that risks are mitigated as far as possible.

**Plans for Future Periods**

It is hoped that our membership will continue growing and there will be emphasis on recruiting, retaining adult volunteers and strengthening the counties.

This report was approved by the Ulster Executive at its meeting on 14 September 2024 and the Ulster Chief Commissioner was authorised to sign it on their behalf.

Mrs D McDowell  
Ulster Chief Commissioner  
Lorne House, Craigavad  
Holywood BT18 0BP



THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE

YEAR ENDED 31 MARCH 2024

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**Opinion**

We have audited the financial statements of The Guide Association in Northern Ireland for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive with respect to going concern are described in the relevant sections of this report.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The executive is 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 or apparent material misstatements, 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 exception**

We have nothing to report in respect of the following matters where the Charities Act 2008 & 2013 requires us to report to you if, in our opinion:

- the information given in the Executive's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

YEAR ENDED 31 MARCH 2024

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#### Responsibilities of the executive

As explained more fully in the executive's responsibilities statement set out on page 4, the executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive determines is 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, the executive is responsible for assessing the charity'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 the executive either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

#### Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2008 & 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit.

We 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 our 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 purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive.
- Conclude on the appropriateness of the executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE (continued)

YEAR ENDED 31 MARCH 2024

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- 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 fair presentation.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Ulster Executive, as a body. Our audit work has been undertaken so that we might state to the Ulster Executive 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 any party other than the charity and Ulster Executive as a body, for our audit work, for this report, or for the opinion we have formed.

Moore (N.I.) LLP

Moore (N.I.) LLP  
Statutory Auditor

Donegall House  
7 Donegal Square North  
Belfast  
Northern Ireland  
BT1 5GB

14.09.2024

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds		Restricted	Total	Total
		General	Designated	Funds	2024	2023
<b>Income and endowments from:</b>						
Charitable activities:		£	£	£	£	£
Membership subscriptions	3	130,176	-	28,928	159,104	143,745
Members trading	4	516,419	-	-	516,419	439,410
International trips		-	7,453	-	7,453	-
Events income	5	14,758	-	-	14,758	23,613
Grants receivable	5	-	-	286,668	286,668	519,929
Donations and legacies:						
Donations		6,007	-	-	6,007	9,294
Legacies		50,000	-	-	50,000	-
Investments:						
Investment income	7	40,792	-	491	41,282	29,981
Other income:						
Interest receivable		3,740	-	-	3,740	1,514
Fundraising	6	-	7,162	-	7,162	9,329
<b>Total income and endowments</b>		<b>761,891</b>	<b>14,615</b>	<b>316,087</b>	<b>1,092,593</b>	<b>1,176,816</b>
<b>Expenditure on:</b>						
Charitable activities:						
Members trading	8	(519,975)	-	(23,877)	(543,852)	(455,260)
International trips	8	-	(7,453)	-	(7,453)	-
Guiding development	8	(46,953)	-	(179,929)	(226,882)	(207,252)
Events & other	8	(13,816)	-	(106,272)	(120,088)	(332,715)
		<b>(580,744)</b>	<b>(7,453)</b>	<b>(310,078)</b>	<b>(898,275)</b>	<b>(995,227)</b>
Other expenditure:						
Fundraising	9	(13,815)	(1,737)	-	(15,552)	(12,879)
Governance	10	(53,420)	-	(3,503)	(56,923)	(47,997)
Depreciation		(73,351)	-	-	(73,351)	(72,366)
Profit/(loss) on disposal		-	-	-	-	-
<b>Total expenditure</b>		<b>(721,331)</b>	<b>(9,189)</b>	<b>(313,581)</b>	<b>(1,044,101)</b>	<b>(1,128,469)</b>
<b>Net gain/(loss) on charitable activities</b>		<b>40,560</b>	<b>5,426</b>	<b>2,506</b>	<b>48,492</b>	<b>48,347</b>
Net gain/(loss) on investments	7	85,040	-	(1,123)	83,918	(74,898)
<b>Net income/(expenditure)</b>		<b>125,601</b>	<b>5,426</b>	<b>1,383</b>	<b>132,410</b>	<b>(26,551)</b>
Transfers between funds		13,305	13,305	-	-	-
<b>Net movements in funds</b>		<b>138,906</b>	<b>7,879</b>	<b>1,383</b>	<b>132,410</b>	<b>(26,551)</b>
<b>FUNDS B/F 1ST APRIL 2023</b>		<b>2,007,229</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,525</b>	<b>2,929,075</b>
<b>FUNDS C/F 31 MARCH 2024</b>		<b>2,146,134</b>	<b>413,519</b>	<b>475,281</b>	<b>3,034,934</b>	<b>2,902,524</b>

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

The Statement of Financial Activities (Incorporating the Income and expenditure account) is included in note 23 to the financial statements for the prior year ended 31 March 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
TANGIBLE FIXED ASSETS	12		1,545,315		1,579,667
FIXED ASSET INVESTMENTS	13		1,268,562		983,064
<b>CURRENT ASSETS</b>					
Stocks	14		7,282		6,993
Debtors	15		93,380		40,663
Bank and cash balances	16		243,552		359,133
			<u>344,214</u>		<u>406,789</u>
<b>CURRENT LIABILITIES</b>	17		<u>(123,157)</u>		<u>(66,996)</u>
<b>NET CURRENT ASSETS</b>			<u>221,057</u>		<u>339,793</u>
<b>NET ASSETS</b>			<u>3,034,934</u>		<u>2,902,524</u>
<b>FINANCED BY:-</b>					
<b>UNRESTRICTED FUNDS</b>					
General funds	18/20		2,146,134		2,007,228
Designated funds	18/20		413,518		421,398
<b>TOTAL UNRESTRICTED FUNDS</b>			<u>2,559,652</u>		<u>2,428,627</u>
<b>RESTRICTED FUNDS</b>	19/20		475,281		473,897
			<u>3,034,933</u>		<u>2,902,524</u>

The financial statements were approved by the Ulster Executive Committee on 14th September 2024 and signed on their behalf by:



Mrs Debbie McDowell  
Ulster Chief Commissioner



Mr Patrick Wilson  
Ulster Honorary Treasurer

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
CASHFLOW STATEMENT

YEAR ENDED 31 MARCH 2024

	<u>Note</u>	2024	2023
		£	£
<b>Net cash inflow</b>			
From operating activities	22	96,315	101,250
<b>Returns on investments and servicing of finance</b>			
Interest paid		(781)	(760)
Interest received		3,740	1,514
<b>Net cashflow from returns on investments and servicing of finance</b>		<u>2,959</u>	<u>754</u>
<b>Capital expenditure and financial investment</b>			
Payment to acquire tangible fixed assets		(38,998)	(9,199)
Payment to acquire additional investments		(394,279)	(288,349)
Proceeds on sale of investments		177,140	290,656
Investment income		41,282	29,981
<b>Net cashflow from capital expenditure and financial investment</b>		<u>(214,855)</u>	<u>23,089</u>
<b>Increase/(decrease) in cash</b>		<u>(115,581)</u>	<u>125,093</u>
Cash and cash equivalents at the beginning of the year		359,133	234,040
<b>Total cash and cash equivalents at the end of the year</b>		<u>243,552</u>	<u>359,133</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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1. STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies applied in the preparation of the financial statements are as follows:

**Income recognition**

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.

**Fund accounting- Unrestricted Funds**

Girlguiding Ulster's Unrestricted Funds consist of funds which may be used for its purpose at its discretion. These are comprised of a General Fund and two+ Designated Funds.

**Fund accounting- Restricted Funds**

Girlguiding Ulster's Restricted Funds now consist of eight funds where the donor has imposed restrictions on the use of the funds. The accounting records separate these restricted funds from the unrestricted funds of Girlguiding Ulster. A schedule of the movements on each restricted fund is set out in note 19.

**Fund accounting - Designated funds**

Designated funds are unrestricted funds set aside at the discretion of the executive for specific purposes.

**Incoming Resources**

- (i) Subscription income received is credited to revenue in the year of receipt.
- (ii) The block grant receivable from the Youth Council for Northern Ireland is credited to revenue account in the year in which it is awarded.
- (iii) All other incoming resources are accounted for when due except donations, which are accounted for when received.

**Grants**

Revenue grants are credited to revenue in the period in which the related expenditure is incurred.

**Expenditure**

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.

**Basis of allocation or apportionment of expenditure**

Expenditure during the year is analysed into the three categories required by the SORP:

- Direct charitable expenditure (note 8)
- Fundraising and publicity costs (note 9)
- Management and administration costs (note 10)

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, or at valuation, less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful lives. The annual rates of depreciation used are as follows:

Fixtures and Fittings	- 10% Reducing balance
Office Equipment	- 10% Reducing balance
Buildings	- 2% Straight Line

**Investments**

Investments are stated at market value at the balance sheet date in accordance with the SORP.

Realised and unrealised gains or losses on investment assets are accounted for within the particular funds of which the investment assets form a part.

YEAR ENDED 31 MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (cont'd)

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Pensions**

Girlguiding Ulster contributes to two defined contribution schemes for its staff; Scottish Widows and Legal & General. The assets of each scheme are held separately from those of Girlguiding Ulster. The annual contributions payable are charged to the statement of financial activities in the year they are paid.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Going Concern**

The charity prepares its accounts on the going concern basis. Management believe that the charity has the ability to continue as a going concern over the next 12 months as there are sufficient reserves to meet expenses and liabilities as they fall due. Managements assessment of the going concern of the charity includes consideration of the Covid 19 outbreak. Management are satisfied that they are taking appropriate action to manage the situation.

**2. TAXATION STATUS**

The Guide Association, Province of Ulster is a registered charity, number NIC103728.

**3. MEMBERSHIP SUBSCRIPTION INCOME**

Membership subscription income received during the year amounted to £159,104 (2023 - £143,745)

**4. MEMBERS TRADING INCOME**

	Unrestricted funds		Restricted Funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Shop sales	15,594	-	-	15,594	15,388
Activities	166,245	-	-	166,245	168,215
Catering	91,422	-	-	91,422	53,870
Hire	243,158	-	-	243,158	201,937
	<b>516,419</b>	<b>-</b>	<b>-</b>	<b>516,419</b>	<b>439,410</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

	Unrestricted funds		Restricted Funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
<b>5. EVENTS INCOME &amp; GRANTS RECEIVABLE</b>					
Education Authority	-	-	150,000	150,000	150,000
King George Memorial Fund	-	-	182	182	136
Events Income	14,758	-	-	14,758	23,613
EA Capital Grant	-	-	23,736	23,736	297,293
Tesco Community Grant	-	-	-	-	1,000
Ulster Scots Agency	-	-	-	-	10,000
Girlguiding UK Subscription Support 2023	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	38,850	38,850	22,500
EA Regional Development Funding	-	-	20,000	20,000	-
GGUK Adventure Fund	-	-	25,500	25,500	-
GGUK RHG Project	-	-	21,400	21,400	32,000
	<u>14,758</u>	<u>-</u>	<u>286,668</u>	<u>301,426</u>	<u>543,542</u>
<b>6. FUNDRAISING</b>					
Lorne walk	-	7,162	-	7,162	9,329
	<u>-</u>	<u>7,162</u>	<u>-</u>	<u>7,162</u>	<u>9,329</u>
<b>7. INVESTMENT INCOME</b>					
Dividends received	40,792	-	491	41,282	29,981
	<u>40,792</u>	<u>-</u>	<u>491</u>	<u>41,282</u>	<u>29,981</u>
Gains/(losses) on disposal of investments	(29,273)	-	-	(29,273)	(29,273)
Gains/(losses) on revaluation of investments	114,313	-	(1,123)	113,191	(45,625)
	<u>85,040</u>	<u>-</u>	<u>(1,123)</u>	<u>83,918</u>	<u>(74,898)</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

8. DIRECTLY CHARITABLE EXPENDITURE

	Member Trading £	International Trips £	Development of Guiding £	Events & Other £	Total 2024 £	Total 2023 £
<b>Events &amp; project expenditure</b>						
King George Memorial Fund	-	-	-	182	182	136
EA Capital Grant Expenditure	-	-	-	23,736	23,736	297,293
Girlguiding UK Subscription Support 2023	-	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	-	29,854	29,854	9,590
Tesco Community Grant	-	-	-	-	-	1,000
Ulster Scots Agency	-	-	-	-	-	10,000
EA Regional Development Funding	-	-	-	20,000	20,000	-
GGUK Adventure Fund 2024	-	-	-	25,500	25,500	-
International expenditure	-	7,453	-	-	7,453	-
	-	7,453	-	106,272	113,724	325,019
<b>Recurring expenditure</b>						
Shop purchases	15,080	-	-	-	15,080	9,113
Staff costs	257,295	-	144,160	9,189	410,644	362,384
Outsourced catering costs	86,956	-	-	-	86,956	63,698
Outsourced cleaning costs	38,258	-	23,911	1,366	63,535	47,487
Guiding development	-	-	1,751	-	1,751	7,288
Repairs & maintenance	23,555	-	14,722	841	39,119	30,342
Irrecoverable VAT	21,368	-	-	-	21,368	23,057
Insurance	10,866	-	6,791	388	18,045	14,260
Heat, light & rates	41,607	-	26,004	1,486	69,097	51,208
Telephone & IT costs	13,596	-	8,497	486	22,579	20,335
Postage, stationery & photocopying	1,519	-	960	55	2,534	1,587
Professional fees & licenses	4,310	-	-	-	4,310	4,219
Credit card costs	2,085	-	-	-	2,085	1,949
Sundry expenses	676	-	-	-	676	2,600
International trips	-	7,453	-	-	7,453	-
Centenary expenses	-	-	-	-	-	5,282
Activities expenses	21,982	-	-	-	21,982	15,477
Events expenses	4,545	-	-	-	4,545	9,059
Archives expenses	-	-	-	-	-	776
Advertising	154	-	86	5	245	-
Campsite facility	-	-	-	-	-	88
	543,852	7,453	226,882	13,816	792,003	670,208
<b>TOTAL</b>	<b>543,852</b>	<b>14,906</b>	<b>226,882</b>	<b>120,088</b>	<b>905,728</b>	<b>995,227</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

9. FUNDRAISING COSTS	2024	2023
	£	£
Staff costs	9,189	7,873
Heat, light & rates	1,486	1,101
Repairs & maintenance	841	653
Insurance	388	307
Cleaning	1,366	1,021
Telephone & IT costs	486	437
Postage, stationery & photocopying	60	34
Lorne Walk expenses	1,737	1,453
	<u>15,552</u>	<u>12,879</u>

10. GOVERNANCE COSTS	2024	2023
	£	£
Staff costs	22,973	19,684
Audit fees	4,750	5,200
Committee expenses	2,702	2,747
Heat, light & rates	3,715	2,753
Repairs & maintenance	2,103	1,631
Insurance	970	767
Cleaning	3,416	2,553
Telephone & IT costs	1,214	1,093
Postage, stationery & photocopying	149	85
Investment management fees	14,151	10,723
Bank interest & charges	781	760
	<u>56,923</u>	<u>47,997</u>

10a AUDITORS' REMUNERATION

Auditor's remuneration shown in governance costs (note 10) totalled £4,750 (2023 - £5,200)

11. STAFF NUMBERS AND REMUNERATION

The average number of full-time, part-time and casual staff employed by Girlguiding Ulster during the year was 32 (2023 - 32).

The total remuneration and staff expenses paid in respect of these staff (including national insurance and pension contributions) was £472,610 (2023 - £393,670).

There were no employees whose emoluments exceeded £60,000.

The key management personnel of Girlguiding Ulster comprised of 3 members of staff (2024: 3), and the total remuneration paid in respect of these staff (including national insurance and pension contributions) was £144,190 (2023 - £142,823).

12. TANGIBLE FIXED ASSETS

COST/VALUATION	Land & Buildings	Equipment & Furniture	Total
	£	£	£
AT 1 April 2023	2,160,502	684,065	2,844,567
Additions	-	38,998	38,998
Disposals	-	-	-
At 31st March 2024	<u>2,160,502</u>	<u>723,063</u>	<u>2,883,565</u>
DEPRECIATION			
AT 1 April 2023	843,069	421,831	1,264,900
Charge for year	43,211	30,140	73,351
Accumulated depreciation released	-	-	-
At 31st March 2024	<u>886,280</u>	<u>451,971</u>	<u>1,338,251</u>
NET BOOK VALUE			
At 31st March 2024	<u>1,274,222</u>	<u>271,092</u>	<u>1,545,314</u>
At 31st March 2023	<u>1,317,433</u>	<u>262,234</u>	<u>1,579,667</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

13. INVESTMENTS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	£
Market value at 1st April 2023	974,600	-	8,464	983,064	1,060,300	
Additions at cost	394,279	-	-	394,279	288,349	
Disposals at market value	(177,141)	-	-	(177,141)	(319,929)	
Unrealised gain/(loss) on revaluation	68,515	-	(155)	68,360	(45,656)	
Market value at 31st March 2024	1,260,253	-	8,309	1,268,562	983,064	
Listed Investments	1,260,253	-	4,378	1,264,631	979,059	
Other Investments	-	-	3,931	3,931	4,005	
	1,260,253	-	8,309	1,268,562	983,064	

The Guide Association, Province of Ulster holds 100% of the issued share capital of The Guide Association Limited a dormant company registered in Northern Ireland.

14. STOCKS

Stocks represent goods for resale and are part of unrestricted general funds.

15. DEBTORS

15. DEBTORS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Debtors	1,313	-	-	1,313	1,831	
Prepayments and accrued income	94,716	-	-	94,716	41,157	
VAT	(2,649)	-	-	(2,649)	(2,325)	
	93,380	-	-	93,380	40,663	

16. BANK AND CASH

16. BANK AND CASH	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Province of Ulster Account, Ulster Bank	(813,361)	413,519	434,238	34,396	23,194	
Fundraising Account, Ulster Bank	137	-	-	137	8,662	
Restricted Account, Ulster Bank	-	-	32,734	32,734	30,423	
Savings Account, Ulster Bank	60,604	-	-	60,604	291,864	
Petty Cash	20	-	-	20	20	
Redmayne Bentley	30,661	-	-	30,661	4,970	
Redmayne Bentley, Savings	85,000	-	-	85,000	-	
	(636,939)	413,519	466,972	243,552	359,133	

Surplus cash balances that were not required for immediate use, were transferred to investments during the year. (See note 13 also).

17. CREDITORS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Accruals	44,996	-	-	44,995	25,860	
Deferred income	42,197	-	-	42,197	8,913	
Other Creditors	35,965	-	-	35,964	32,223	
	123,159	-	-	123,157	66,996	

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

18. MOVEMENTS IN UNRESTRICTED FUNDS

	Opening Balance	Income £	Expenditure £	Recognised Gains/ (losses)	Transfers (to)/from Funds	Closing Balance
General Fund	2,007,229	761,891	(721,331)	85,040	13,305	2,146,135
<b>Designated Funds:</b>						
Lorne Walk	8,658	7,162	(1,737)	-	13,305	779
Exceptional Repairs	412,740	-	-	-	-	412,740
International Trips	-	7,453	(7,453)	-	-	-
	421,398	14,615	(9,189)	-	13,305	413,519
	2,428,627	776,505	(730,520)	85,040	-	2,559,653

19. MOVEMENTS IN RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Investment Gains/ (losses) £	Transfers (to)/from Funds £	Closing Balance £
Pratt Memorial Bursary	2,789	153	-	(351)	-	2,591
Miss Louise McBride	1,442	79	-	(181)	-	1,340
Colonel GG Moody	584	32	-	(73)	-	543
Estate of Dr Anna Watson	2,336	128	-	(292)	-	2,172
Haughton Bequest	1,789	98	-	(224)	-	1,663
Lorne Development	442,996	-	-	-	-	442,996
EA Regional Development Funding	-	20,000	(20,000)	-	-	-
GGUK Adventure Fund 2024	-	25,500	(25,500)	-	-	-
King George Memorial Fund	-	182	(182)	-	-	-
Education Authority	-	150,000	(150,000)	-	-	-
EA Capital Grant	-	23,736	(23,736)	-	-	-
Girlguiding UK Sub support	-	7,000	(7,000)	-	-	-
GGUK RIIG Project	9,051	21,400	(28,381)	-	-	2,070
Property & Maintenance Fund	-	28,928	(28,928)	-	-	-
Dormant Accounts Fund NI	12,910	38,850	(29,854)	-	-	21,906
	473,897	316,086	(313,581)	(1,123)	-	475,281
	2,902,524	1,092,591	(1,044,101)	83,918	-	3,034,935

YEAR ENDED 31 MARCH 2024

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2024 £	Total 2023 £
<b>UNRESTRICTED FUNDS</b>						
General	1,545,315	1,260,253	(659,435)	-	2,146,133	2,007,229
Designated:						
Lorne Walk	-	-	779	-	779	8,658
Exceptional Repairs	-	-	412,740	-	412,740	412,740
	-	-	413,519	-	413,519	421,398
	1,545,315	1,260,253	(245,916)	-	2,559,651	2,428,627
<b>RESTRICTED FUNDS</b>						
	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2024 £	Total 2023 £
Pratt Memorial Bursary	-	2,591	-	-	2,591	2,789
Miss Louise McBride	-	1,340	-	-	1,340	1,442
Colonel GG Moody	-	543	-	-	543	584
Estate of Dr Anna Watson	-	2,172	-	-	2,172	2,336
Haughton Bequest	-	1,663	-	-	1,663	1,789
EA Regional Development Funding	-	-	-	-	-	-
Ulster scots agency	-	-	-	-	-	-
Property & Maintenance Fund	-	-	-	-	-	-
Lorne Development	-	-	442,996	-	442,996	442,996
GGUK RIIG Project	-	-	2,070	-	2,070	9,051
Dormant Accounts Fund NI	-	-	21,906	-	21,906	12,910
	-	8,309	466,972	-	475,281	473,897
<b>TOTAL FUNDS</b>	1,545,315	1,268,562	221,056	-	3,034,932	2,902,524

21. CONNECTED CHARITIES

The Guide Association, Province of Ulster is connected to The Guide Association whose headquarters are at 17/19 Buckingham Palace Road, London. There are other Countries, Regions, Counties, Divisions, Districts and Units which are responsible as separate charities for their own finances.

The Trefoil Guild and The Guide Association Trust Corporation are also connected parties.

Material Transactions with connected charities are set out in the notes to the accounts and in the statement of financial activities.

Mr Patrick Wilson acts as Honorary Treasurer and has a business relationship with Redmayne Bentley LLP, payments were made to Redmayne Bentley LLP for professional services during the year. These amounted to £14,151 (2023 - £10,723).

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net movement in funds	132,410	(26,551)
Finance costs - bank interest	781	760
Interest income from investments	(3,740)	(1,514)
Dividend income from investments	(41,282)	(29,981)
(Gain)/Loss on investments	(47,468)	45,656
(Gain)/Loss on disposal of investments	(20,892)	29,273
(Gain)/Loss on disposals	-	-
Depreciation	73,351	72,365
(Increase)/Decrease in stocks	(289)	2,381
(Increase)/Decrease in debtors	(52,717)	358,850
Increase/(Decrease) in creditors	56,161	(349,989)
	96,315	101,250

YEAR ENDED 31 MARCH 2024

23. STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	Unrestricted funds		Restricted	Total
	General	Designated	Funds	2023
<b>Income and endowments from:</b>				
<b>Charitable activities:</b>				
Membership subscriptions	£ 116,365	£ -	£ 27,380	£ 143,745
Members trading	439,410	-	-	439,410
International trips	-	-	-	-
Events income	23,613	-	-	23,613
Grants receivable	-	-	519,929	519,929
<b>Donations and legacies:</b>				
Donations	9,294	-	-	9,294
<b>Investments:</b>				
Investment income	29,505	-	476	29,981
<b>Other income:</b>				
Interest receivable	1,514	-	-	1,514
Fundraising	-	9,329	-	9,329
<b>Total income and endowments</b>	<b>619,702</b>	<b>9,329</b>	<b>547,785</b>	<b>1,176,816</b>
<b>Expenditure on:</b>				
<b>Charitable activities:</b>				
Members trading	(431,383)	-	(23,877)	(455,260)
International trips	-	-	-	-
Guiding development	(34,303)	-	(172,949)	(207,252)
Events & other	(7,697)	-	(325,019)	(332,715)
	(473,382)	-	(521,845)	(995,227)
<b>Other expenditure:</b>				
Fundraising	(11,426)	(1,452.63)	-	(12,879)
Governance	(44,494)	-	(3,503)	(47,997)
Depreciation	(72,366)	-	-	(72,366)
Profit/(loss) on disposal	-	-	-	-
<b>Total expenditure</b>	<b>(601,668)</b>	<b>(1,453)</b>	<b>(525,348)</b>	<b>(1,128,469)</b>
Net gain/(loss) on Investments	(74,347)	-	(551)	(74,898)
<b>Net income/(expenditure)</b>	<b>(56,314)</b>	<b>7,876</b>	<b>21,887</b>	<b>(26,551)</b>
Transfers between funds	-	-	-	-
<b>Net movements in funds</b>	<b>(56,314)</b>	<b>7,876</b>	<b>21,887</b>	<b>(26,551)</b>
<b>FUNDS B/F 1ST APRIL 2022</b>	<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>
<b>FUNDS C/F 31 MARCH 2023</b>	<b>2,007,229</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,524</b>



**The Guide Association in Northern Ireland**

Northern Ireland - Charity number 103728

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# Annual return

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**THE GUIDE ASSOCIATION, PROVINCE OF ULSTER**

**REPORT AND  
FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED  
31 March 2024**

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2024

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The Executive of the Guide Association, Province of Ulster ("Girlguiding Ulster") is pleased to present its report for the year ended 31 March 2024.

**GOVERNING DOCUMENT AND CONSTITUTION**

Girlguiding Ulster is a registered charity (Charity Registration number NIC103728) with its headquarters at Lorne House, Station Road, Craigavad, Holywood, Co.Down, BT18 0BP.

**ORGANISATION STRUCTURE**

The Ulster Chief Commissioner of Girlguiding Ulster is a member of the Operational Delivery Group of The Guide Association and Chairperson of the Ulster Executive. Girlguiding Ulster is divided into nine "Counties" each represented by a County Commissioner.

Charity Trustees are appointed by the Ulster Chief Commissioner who is the Chairperson of the Trustee Committee. All County Commissioners are Trustees and when one of these roles is due to change, the Ulster Chief Commissioner writes to all adult leaders in the County concerned for them to nominate a potential County Commissioner. Once names are received the Chief and Deputy Chief Commissioners meet with each of the candidates, explain the role and the duty that they have as Trustees of Girlguiding Ulster. For other roles on the Trustee board, there is a role description which is circulated to all adult volunteers via an e-news, social media and through County channels. Anyone can apply and then meetings again are held with the Chief and Deputy Chief Commissioners to select the appropriate candidate.

All Trustees attend Trustee trainings both at UK and Northern Ireland levels. County Commissioners when appointed are partnered with a mentor who is a previous County Commissioner.

Trustees make all major decisions relating to the Charity. Day to day decisions are delegated to management staff and there is clear direction in the Girlguiding Ulster strategic plan as to what the aims and objectives of the organisation are over the next two year period. Budgets are set and staff are aware of departmental budget lines so any expenditure outside of this are discussed at Trustee meetings.

All Trustees complete a Related Party Transaction Certificate and Trustee Indemnity Insurance Declaration each financial year and this information is shared with the Accountants. Any connected charities or organisations are mentioned in Note 21 of the Annual Accounts.

**THE ULSTER EXECUTIVE**

The membership of the Committee shall be as follows:

- (i) The Ulster Chief Commissioner
- (ii) The Ulster Deputy Chief Commissioner (if appointed)
- (iii) The Ulster County Commissioners
- (iv) The Ulster Guiding Delivery Co-ordinator or her representative
- (v) Two members aged between 18 and 25

The charity trustees of Girlguiding Ulster are the voting members of the Ulster Executive.

**Commissioners:**

D McDowell	C King (Appointed 07/05/2023)
L Morrow	L Mercer
E Doran	R Gamble
C Neville	R Donnelly
F McFadden	H McCullough
C Eakin	M Greer
S Moffitt (Appointed 01/07/2023)	A Haire (Appointed 08/05/2023)

**PROFESSIONAL ADVISORS AND CONSULTANTS**

**Bankers**

Ulster Bank Limited  
Arches Retail Park  
Connswater  
Belfast  
BT5 4AF

**Stockbrokers**

Redmayne Bentley LLP  
68 Wellington Park  
Belfast  
BT9 6DP

**Registered Auditors**

Moore (N.I.) LLP  
4th Floor, Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

**Solicitors**

Carson Thompson  
Solicitors  
82a Newry Street  
Banbridge BT32 3HA

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

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**OBJECTIVES**

Girlguiding Ulster as part of the world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders throughout the Province.

Its objectives are to:

- Create opportunities for more girls and adults to be part of Girlguiding Ulster
- Sustain an enjoyable and challenging programme of activities based on the Guiding method
- Enable and encourage all members to participate in decision making with Guiding
- Adapt the structure of Girlguiding Ulster to meet the needs of its members
- Identify and make effective use of all available resources and expertise of the benefit of Guiding
- Demonstrate the importance of Guiding's contribution locally, nationally and internationally

**REVIEW OF THE ACTIVITIES**

The Ulster Chief Commissioners Report for Girlguiding Ulster for 2023-2024 is set out in full below.

The Statement of Purpose, laid out below, summarises the objects of the Association as expressed in the governing document of the Association, which is the Royal Charter dated 1922.

**Statement of Purpose**

Girlguiding UK enables girls and young women to develop their potential and to make a difference to the world.

The strategic plan for Girlguiding Ulster follows the key themes from the GGUK plan.

**Strategic Plan**

Girlguiding Ulster continue to follow the key themes of the Girlguiding UK strategic plan "Today, Tomorrow, Together" which encompasses how we create exceptional experiences for girls and young women, how we can make volunteering even more rewarding and an enriching experience for our members and how we can be more inclusive and impactful.

**Reserves**

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) are such as provide a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps. The Trustees continue to monitor the level of reserves

**Exceptional Experiences for Girls**

Many camps and Brownie Pack holidays took place at unit level across the year with over 200 girls enjoying summer Brownie and Guide camps at Lorne while a unit of Guides and Rangers travelled to the Netherlands for their summer camp. 9 Girls representing Girlguiding Ulster joined a Scout patrol from Greater Manchester and travelled to the World Scout Jamboree in South Korea. Due to bad weather and logistical problems at the camp site the patrol alongside the whole UK contingent had to be evacuated to Seoul for the remainder of the camp. While the girls didn't experience the full Jamboree they most certainly gained international experience.

We continued to offer Adventure days at Lorne with Guide & Rangers enjoying a 'Sky High' adventure including the High Ropes Cube Course and Zip Line. Over 500 Rainbows and Brownies enjoyed helping the "Lost Penguin" find Santa Claus on their visit to Lorne during December. Brownies and Guides enjoyed a "Party for Paddy" overnight residential in March and Guides and Rangers had the opportunity to take part in an Army Skills Builder Day at Palace Barracks. The girls learnt many new skills from building wheelbarrows, learning survival skills, First Aid and Team Building and worked towards several guiding badges. We held events at Stormont and Craigavon Civic Centre during UK Parliament Week in November and the Guides and Rangers where the girls listened to local (MP) representatives from all political parties and asked questions on their party policies. At the end of March GGU held a residential week for girls completing their Gold, Duke of Edinburgh Award and Queens Guide Award. The programme included an off-site challenge day as well as volunteering at Lorne Estate.

We are grateful for the partnership with the Institute of Civil Engineers. A challenge pack and badge for Guides and Rangers was produced in collaboration between ICE and Girlguiding Ulster. The activities and challenges gave girls an insight into the various careers within the engineer field of work and this was aptly launched on the International Day of the Girl. We are also grateful for our partnership with the Ulster Scots Agency. This allowed us to produce and print an activity pack for all sections, giving the girls lots of activities to do relating to Ulster Scots heritage with the girls gaining a badge after completion.

Our Young Member Executive met on 4 occasions across the year and continue to provide valuable insight and ideas to our Trustee Board. We are delighted that we have young members from GGU who sit on various GGUK groups. These include the GGUK Advocate panel, GGUK Amplify group and the GGUK Council. These girls are our future leaders, and it is important that their voices are heard at national level.

YEAR ENDED 31 MARCH 2024

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#### Rewarding Volunteer Experience

Without the dedication and weekly commitment of our volunteers we could not deliver the guiding programme to all our young members. We remain indebted to all who take on this role with passion and enthusiasm, and we know how much it benefits our girls.

Across the year we have offered trainings to our leaders covering A Safe Space, First Response, Doing Our Best, Walking Level 1, Effective Communication, Inclusion and Celebrating every member. We have also held training sessions on How to be a Trustee, Charity Commission for N Ireland and Cybersecurity. In January we held a training weekend for 40 Leaders who have been volunteering up to 5 years. We were joined at this by our Deputy Chief Guide and sessions were delivered around Managing Change, Growth & Retention, Going Away with Licence as well as enjoying outdoor activities including Busicraft.

In February we had a visit from our Chief Guide and we were delighted that she was able to award 2 of our long standing members with Girlguiding UK awards in recognition of the work they have done. Geraldine Linford received the Girlguiding Laurel Award and Catherine Irwin received the Girlguiding Silver Fish Award. We were also delighted that Margaret Robinson received a BEM in June in recognition for her services to guiding. Across the year many leaders received Long Service awards from 5-50 years. It is wonderful and fitting that we recognise these volunteers to express our thanks and acknowledge the commitment and time that they give to their units. This year we are delighted to have launched 2 new awards. The GGU Silver Ivy Award is to recognise the outstanding contribution made by a leader to guiding either in her unit or local area. The Girlguiding Ivy Award for Young Members recognises either the exceptional contribution they have made to guiding or coping with exceptional circumstances in their life or how they have shown prompt action and courage in an emergency situation. We are greatly looking forward to the presentation of these new awards.

In September an all leader zoom call was held to launch our events calendar for the guiding year, and update leaders on future trainings. This is supplemented across the year by our monthly E News that is sent to all leaders.

#### Inclusive and Impactful

GGU again ran a successful Easter and Summer scheme with over 1000 children taking part and our mid-week bookings for schools and youth groups remain high. In January 6 of our activity instructors completed their European Ropes Course Association (ERCA) Instructor Course. We are delighted that Lorne Estate's activity programme has again after inspection retained its Adventure Mark status after concluding an external inspection process.

Girlguiding Ulster are grateful for the grant they received from the Dormont Accounts fund. As an organisation we are aware that over recent years of the growing impact of the significant fall in volunteer numbers. This has led to fewer volunteers being able to take on extra responsibilities of management and reporting roles and we recognised that administration and reporting has become very onerous and time consuming. To counteract this impact, Girlguiding Ulster have decided to reduce the number of Counties from 9 to 4. This will allow us to have larger county teams, with more people taking on smaller roles and therefore spreading the load in a more equitable manner. This decision was taken with the full consultation of our members, with each County receiving a presentation with the data relevant to their area.

Funded by a grant from Garfield Weston we employed a project worker to take part in the GGUK Regional Inclusion, Innovation and Growth project. This staff member has continued to work in areas where GGU is not represented at present, establishing connections and carrying out workshops with groups who are underrepresented in our current membership. In July, GGU supported leaders and members as they took part in the Belfast Pride parade.

In January our annual satisfaction survey was sent to all our 1600 adult members. This gives them the opportunity to give us their opinion on the services we provide. This is invaluable feedback and directs our planning for all trainings, events and communications throughout the year. This year's results show that 90% were satisfied or very satisfied in all these areas.

In January members of the GGU Archivist team retired. We are very grateful to these members for the work that they have carried out across the years collating and preserving our guiding History. A new Archivist team has been formed and will continue the work so lovingly undertaken by their predecessors.

In March 2024 a strategic planning day, facilitated by GGUK, was held at Lorne. This brought together the Trustees, Lead Volunteers, representatives of our Young Member Executive plus all permanent staff. Through workshops we explored the 4 strategic pillars of, An Unrivalled Girl Led Experience, Rewarding and Flexible Volunteering, An Inclusive and Impactful Organisation, and A Sustainable and Efficient Organisation, to help us formulate our new strategic plan. This plan was specifically developed to help us our new strategic plan was developed to meet the needs of Girlguiding Ulster and to meet the needs of GGU and help us to grow our membership. This will be officially launched in September 2024.

In May we were absolutely delighted that our CEO Mrs Claire Flowers received an invitation to the coronation of Their Majesties King Charles and Queen Camilla. Three members of GGU also volunteered on the day and have since been presented with their coronation medals

We continue to monitor and ensure the financial sustainability of Girlguiding Ulster and continue to actively seek grants for programme, and capital expenditure. We would particularly like to thank the Education Authority, Department of Education and the N Ireland Executive for their support this year as well as Dormont Accounts Fund and Garfield Weston. We would also like to extend our thanks to Friends of Lorne for their continuing support and encouragement which is so beneficial to Girlguiding Ulster.

There is no doubt that much has been achieved since last year's report, but we are ever mindful that nothing stays the same for very long. We must continue to meet challenges, explore opportunities and evolve our structure and thinking, to ensure that we can deliver the best programme possible for all of our members. We should celebrate our successes, learn from our experiences but then always ask "what's next?" That is the challenge we all face together.

#### Conclusion

Girlguiding Ulster and Lorne Estate have had a successful year. This can be attributed to strong stewardship of our assets by our Trustees under the direction of our CEO. Sincere thanks must go to all our volunteers, staff, and partners who consistently go the extra mile to make sure that our guiding programme is delivered and needs of all our members are met.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES (continued)

YEAR ENDED 31 MARCH 2024

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**REVIEW OF THE FINANCIAL POSITION**

The financial statements annexed to this Report are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

**Financial Resources**

Girlguiding Ulster made a profit in 2023/2024. We continue to ensure the financial sustainability of Girlguiding Ulster. We actively seek grants for programme and capital expenditure.

**The Statement of Financial Activities (SOFA)**

Incoming and outgoing resources for the year are detailed in the SOFA, together with the recognised gains or losses on investments. These are shown separately for Girlguiding Ulster's Unrestricted funds, which may be used at the discretion of the Ulster Executive and Girlguiding Ulster's Restricted Funds, which must be spent in accordance with the donors' wishes.

Overall net incoming resources for the year amounted to positive £132,409 compared with (£26,551 negative) in 2023.

An important feature of the SOFA is the analysis of outgoing resources between direct charitable expenditure on Girlguiding Ulster's activities, fundraising and publicity, and management and administration. Direct charitable expenditure represents 86% (2023 - 88%) of the total resources expended.

**The Balance Sheet**

As regards the assets of Girlguiding Ulster, the tangible fixed assets are held to support its activities.

The annual financial statements for 2024 are annexed to this Report and they include a report by Girlguiding Ulster's auditors Moore (N.I.) LLP. The financial statements comply with the current statutory requirements and with the requirements of the Guide Associations Royal Charter, and were approved by the Ulster Executive to be submitted to Girlguiding Ulster's Annual General Meeting for adoption.

**Risk Statement**

The main risks which Girlguiding Ulster faces are uncertainty of funding. Major risks are reviewed by the Executive on a regular basis to ensure that risks are mitigated as far as possible.

**Plans for Future Periods**

It is hoped that our membership will continue growing and there will be emphasis on recruiting, retaining adult volunteers and strengthening the counties.

This report was approved by the Ulster Executive at its meeting on 14 September 2024 and the Ulster Chief Commissioner was authorised to sign it on their behalf.

Mrs D McDowell  
Ulster Chief Commissioner  
Lorne House, Craigavad  
Holywood BT18 0BP



THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE

YEAR ENDED 31 MARCH 2024

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**Opinion**

We have audited the financial statements of The Guide Association in Northern Ireland for the year ended 31st March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive with respect to going concern are described in the relevant sections of this report.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The executive is 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 or apparent material misstatements, 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 exception**

We have nothing to report in respect of the following matters where the Charities Act 2008 & 2013 requires us to report to you if, in our opinion:

- the information given in the Executive's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

YEAR ENDED 31 MARCH 2024

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**Responsibilities of the executive**

As explained more fully in the executive's responsibilities statement set out on page 4, the executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive determines is 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, the executive is responsible for assessing the charity'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 the executive either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2008 & 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit.

We 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 our 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 purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive.
- Conclude on the appropriateness of the executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE (continued)

YEAR ENDED 31 MARCH 2024

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- 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 fair presentation.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Ulster Executive, as a body. Our audit work has been undertaken so that we might state to the Ulster Executive 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 any party other than the charity and Ulster Executive as a body, for our audit work, for this report, or for the opinion we have formed.

Moore (N.I.) LLP

Moore (N.I.) LLP  
Statutory Auditor

Donegall House  
7 Donegal Square North  
Belfast  
Northern Ireland  
BT1 5GB

14.09.2024

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2024

	Note	Unrestricted Funds		Restricted	Total	Total
		General	Designated	Funds	2024	2023
<b>Income and endowments from:</b>						
Charitable activities:		£	£	£	£	£
Membership subscriptions	3	130,176	-	28,928	159,104	143,745
Members trading	4	516,419	-	-	516,419	439,410
International trips		-	7,453	-	7,453	-
Events income	5	14,758	-	-	14,758	23,613
Grants receivable	5	-	-	286,668	286,668	519,929
Donations and legacies:						
Donations		6,007	-	-	6,007	9,294
Legacies		50,000	-	-	50,000	-
Investments:						
Investment income	7	40,792	-	491	41,282	29,981
Other income:						
Interest receivable		3,740	-	-	3,740	1,514
Fundraising	6	-	7,162	-	7,162	9,329
<b>Total income and endowments</b>		<b>761,891</b>	<b>14,615</b>	<b>316,087</b>	<b>1,092,593</b>	<b>1,176,816</b>
<b>Expenditure on:</b>						
Charitable activities:						
Members trading	8	(519,975)	-	(23,877)	(543,852)	(455,260)
International trips	8	-	(7,453)	-	(7,453)	-
Guiding development	8	(46,953)	-	(179,929)	(226,882)	(207,252)
Events & other	8	(13,816)	-	(106,272)	(120,088)	(332,715)
		<b>(580,744)</b>	<b>(7,453)</b>	<b>(310,078)</b>	<b>(898,275)</b>	<b>(995,227)</b>
Other expenditure:						
Fundraising	9	(13,815)	(1,737)	-	(15,552)	(12,879)
Governance	10	(53,420)	-	(3,503)	(56,923)	(47,997)
Depreciation		(73,351)	-	-	(73,351)	(72,366)
Profit/(loss) on disposal		-	-	-	-	-
<b>Total expenditure</b>		<b>(721,331)</b>	<b>(9,189)</b>	<b>(313,581)</b>	<b>(1,044,101)</b>	<b>(1,128,469)</b>
<b>Net gain/(loss) on charitable activities</b>		<b>40,560</b>	<b>5,426</b>	<b>2,506</b>	<b>48,492</b>	<b>48,347</b>
Net gain/(loss) on investments	7	85,040	-	(1,123)	83,918	(74,898)
<b>Net income/(expenditure)</b>		<b>125,601</b>	<b>5,426</b>	<b>1,383</b>	<b>132,410</b>	<b>(26,551)</b>
Transfers between funds		13,305	13,305	-	-	-
<b>Net movements in funds</b>		<b>138,906</b>	<b>7,879</b>	<b>1,383</b>	<b>132,410</b>	<b>(26,551)</b>
<b>FUNDS B/F 1ST APRIL 2023</b>		<b>2,007,229</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,525</b>	<b>2,929,075</b>
<b>FUNDS C/F 31 MARCH 2024</b>		<b>2,146,134</b>	<b>413,519</b>	<b>475,281</b>	<b>3,034,934</b>	<b>2,902,524</b>

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

The Statement of Financial Activities (Incorporating the Income and expenditure account) is included in note 23 to the financial statements for the prior year ended 31 March 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
BALANCE SHEET

YEAR ENDED 31 MARCH 2024

	<u>Note</u>	2024		2023	
		£	£	£	£
TANGIBLE FIXED ASSETS	12		1,545,315		1,579,667
FIXED ASSET INVESTMENTS	13		1,268,562		983,064
<b>CURRENT ASSETS</b>					
Stocks	14		7,282		6,993
Debtors	15		93,380		40,663
Bank and cash balances	16		243,552		359,133
			<u>344,214</u>		<u>406,789</u>
<b>CURRENT LIABILITIES</b>	17		<u>(123,157)</u>		<u>(66,996)</u>
<b>NET CURRENT ASSETS</b>			221,057		339,793
<b>NET ASSETS</b>			<u>3,034,934</u>		<u>2,902,524</u>
<b>FINANCED BY:-</b>					
<b>UNRESTRICTED FUNDS</b>					
General funds	18/20		2,146,134		2,007,228
Designated funds	18/20		413,518		421,398
<b>TOTAL UNRESTRICTED FUNDS</b>			<u>2,559,652</u>		<u>2,428,627</u>
<b>RESTRICTED FUNDS</b>	19/20		475,281		473,897
			<u>3,034,933</u>		<u>2,902,524</u>

The financial statements were approved by the Ulster Executive Committee on 14th September 2024 and signed on their behalf by:



Mrs Debbie McDowell  
Ulster Chief Commissioner



Mr Patrick Wilson  
Ulster Honorary Treasurer

The notes on pages 13-21 form part of these financial statements and should be read in conjunction herewith.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
CASHFLOW STATEMENT

YEAR ENDED 31 MARCH 2024

	<u>Note</u>	2024	2023
		£	£
<b>Net cash inflow</b>			
From operating activities	22	96,315	101,250
<b>Returns on Investments and servicing of finance</b>			
Interest paid		(781)	(760)
Interest received		3,740	1,514
<b>Net cashflow from returns on investments and servicing of finance</b>		<u>2,959</u>	<u>754</u>
<b>Capital expenditure and financial investment</b>			
Payment to acquire tangible fixed assets		(38,998)	(9,199)
Payment to acquire additional investments		(394,279)	(288,349)
Proceeds on sale of investments		177,140	290,656
Investment income		41,282	29,981
<b>Net cashflow from capital expenditure and financial investment</b>		<u>(214,855)</u>	<u>23,089</u>
<b>Increase/(decrease) in cash</b>		<u>(115,581)</u>	<u>125,093</u>
Cash and cash equivalents at the beginning of the year		359,133	234,040
<b>Total cash and cash equivalents at the end of the year</b>		<u>243,552</u>	<u>359,133</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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1. STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies applied in the preparation of the financial statements are as follows:

**Income recognition**

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.

**Fund accounting- Unrestricted Funds**

Girlguiding Ulster's Unrestricted Funds consist of funds which may be used for its purpose at its discretion. These are comprised of a General Fund and two+ Designated Funds.

**Fund accounting- Restricted Funds**

Girlguiding Ulster's Restricted Funds now consist of eight funds where the donor has imposed restrictions on the use of the funds. The accounting records separate these restricted funds from the unrestricted funds of Girlguiding Ulster. A schedule of the movements on each restricted fund is set out in note 19.

**Fund accounting - Designated funds**

Designated funds are unrestricted funds set aside at the discretion of the executive for specific purposes.

**Incoming Resources**

- (i) Subscription income received is credited to revenue in the year of receipt.
- (ii) The block grant receivable from the Youth Council for Northern Ireland is credited to revenue account in the year in which it is awarded.
- (iii) All other incoming resources are accounted for when due except donations, which are accounted for when received.

**Grants**

Revenue grants are credited to revenue in the period in which the related expenditure is incurred.

**Expenditure**

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.

**Basis of allocation or apportionment of expenditure**

Expenditure during the year is analysed into the three categories required by the SORP:

- Direct charitable expenditure (note 8)
- Fundraising and publicity costs (note 9)
- Management and administration costs (note 10)

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, or at valuation, less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful lives. The annual rates of depreciation used are as follows:

Fixtures and Fittings	- 10% Reducing balance
Office Equipment	- 10% Reducing balance
Buildings	- 2% Straight Line

**Investments**

Investments are stated at market value at the balance sheet date in accordance with the SORP.

Realised and unrealised gains or losses on investment assets are accounted for within the particular funds of which the investment assets form a part.

YEAR ENDED 31 MARCH 2024

STATEMENT OF ACCOUNTING POLICIES (cont'd)

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Pensions**

Girlguiding Ulster contributes to two defined contribution schemes for its staff; Scottish Widows and Legal & General. The assets of each scheme are held separately from those of Girlguiding Ulster. The annual contributions payable are charged to the statement of financial activities in the year they are paid.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Going Concern**

The charity prepares its accounts on the going concern basis. Management believe that the charity has the ability to continue as a going concern over the next 12 months as there are sufficient reserves to meet expenses and liabilities as they fall due. Managements assessment of the going concern of the charity includes consideration of the Covid 19 outbreak. Management are satisfied that they are taking appropriate action to manage the situation.

**2. TAXATION STATUS**

The Guide Association, Province of Ulster is a registered charity, number NIC103728.

**3. MEMBERSHIP SUBSCRIPTION INCOME**

Membership subscription income received during the year amounted to £159,104 (2023 - £143,745)

**4. MEMBERS TRADING INCOME**

	Unrestricted funds		Restricted Funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
Shop sales	15,594	-	-	15,594	15,388
Activities	166,245	-	-	166,245	168,215
Catering	91,422	-	-	91,422	53,870
Hire	243,158	-	-	243,158	201,937
	<b>516,419</b>	<b>-</b>	<b>-</b>	<b>516,419</b>	<b>439,410</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

	Unrestricted funds		Restricted Funds	Total 2024	Total 2023
	General	Designated			
	£	£	£	£	£
<b>5. EVENTS INCOME &amp; GRANTS RECEIVABLE</b>					
Education Authority	-	-	150,000	150,000	150,000
King George Memorial Fund	-	-	182	182	136
Events Income	14,758	-	-	14,758	23,613
EA Capital Grant	-	-	23,736	23,736	297,293
Tesco Community Grant	-	-	-	-	1,000
Ulster Scots Agency	-	-	-	-	10,000
Girlguiding UK Subscription Support 2023	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	38,850	38,850	22,500
EA Regional Development Funding	-	-	20,000	20,000	-
GGUK Adventure Fund	-	-	25,500	25,500	-
GGUK RHG Project	-	-	21,400	21,400	32,000
	<u>14,758</u>	<u>-</u>	<u>286,668</u>	<u>301,426</u>	<u>543,542</u>
<b>6. FUNDRAISING</b>					
Lorne walk	-	7,162	-	7,162	9,329
	<u>-</u>	<u>7,162</u>	<u>-</u>	<u>7,162</u>	<u>9,329</u>
<b>7. INVESTMENT INCOME</b>					
Dividends received	40,792	-	491	41,282	29,981
	<u>40,792</u>	<u>-</u>	<u>491</u>	<u>41,282</u>	<u>29,981</u>
Gains/(losses) on disposal of investments	(29,273)	-	-	(29,273)	(29,273)
Gains/(losses) on revaluation of investments	114,313	-	(1,123)	113,191	(45,625)
	<u>85,040</u>	<u>-</u>	<u>(1,123)</u>	<u>83,918</u>	<u>(74,898)</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

8. DIRECTLY CHARITABLE EXPENDITURE

	Member Trading £	International Trips £	Development of Guiding £	Events & Other £	Total 2024 £	Total 2023 £
<b>Events &amp; project expenditure</b>						
King George Memorial Fund	-	-	-	182	182	136
EA Capital Grant Expenditure	-	-	-	23,736	23,736	297,293
Girlguiding UK Subscription Support 2023	-	-	-	7,000	7,000	7,000
The National Lottery CF - Dormant Accounts Fund NI	-	-	-	29,854	29,854	9,590
Tesco Community Grant	-	-	-	-	-	1,000
Ulster Scots Agency	-	-	-	-	-	10,000
EA Regional Development Funding	-	-	-	20,000	20,000	-
GGUK Adventure Fund 2024	-	-	-	25,500	25,500	-
International expenditure	-	7,453	-	-	7,453	-
	-	7,453	-	106,272	113,724	325,019
<b>Recurring expenditure</b>						
Shop purchases	15,080	-	-	-	15,080	9,113
Staff costs	257,295	-	144,160	9,189	410,644	362,384
Outsourced catering costs	86,956	-	-	-	86,956	63,698
Outsourced cleaning costs	38,258	-	23,911	1,366	63,535	47,487
Guiding development	-	-	1,751	-	1,751	7,288
Repairs & maintenance	23,555	-	14,722	841	39,119	30,342
Irrecoverable VAT	21,368	-	-	-	21,368	23,057
Insurance	10,866	-	6,791	388	18,045	14,260
Heat, light & rates	41,607	-	26,004	1,486	69,097	51,208
Telephone & IT costs	13,596	-	8,497	486	22,579	20,335
Postage, stationery & photocopying	1,519	-	960	55	2,534	1,587
Professional fees & licenses	4,310	-	-	-	4,310	4,219
Credit card costs	2,085	-	-	-	2,085	1,949
Sundry expenses	676	-	-	-	676	2,600
International trips	-	7,453	-	-	7,453	-
Centenary expenses	-	-	-	-	-	5,282
Activities expenses	21,982	-	-	-	21,982	15,477
Events expenses	4,545	-	-	-	4,545	9,059
Archives expenses	-	-	-	-	-	776
Advertising	154	-	86	5	245	-
Campsite facility	-	-	-	-	-	88
	543,852	7,453	226,882	13,816	792,003	670,208
<b>TOTAL</b>	<b>543,852</b>	<b>14,906</b>	<b>226,882</b>	<b>120,088</b>	<b>905,728</b>	<b>995,227</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

9. FUNDRAISING COSTS	2024	2023
	£	£
Staff costs	9,189	7,873
Heat, light & rates	1,486	1,101
Repairs & maintenance	841	653
Insurance	388	307
Cleaning	1,366	1,021
Telephone & IT costs	486	437
Postage, stationery & photocopying	60	34
Lorne Walk expenses	1,737	1,453
	<u>15,552</u>	<u>12,879</u>

10. GOVERNANCE COSTS	2024	2023
	£	£
Staff costs	22,973	19,684
Audit fees	4,750	5,200
Committee expenses	2,702	2,747
Heat, light & rates	3,715	2,753
Repairs & maintenance	2,103	1,631
Insurance	970	767
Cleaning	3,416	2,553
Telephone & IT costs	1,214	1,093
Postage, stationery & photocopying	149	85
Investment management fees	14,151	10,723
Bank interest & charges	781	760
	<u>56,923</u>	<u>47,997</u>

10a AUDITORS' REMUNERATION

Auditor's remuneration shown in governance costs (note 10) totalled £4,750 (2023 - £5,200)

11. STAFF NUMBERS AND REMUNERATION

The average number of full-time, part-time and casual staff employed by Girlguiding Ulster during the year was 32 (2023 - 32).

The total remuneration and staff expenses paid in respect of these staff (including national insurance and pension contributions) was £472,610 (2023 - £393,670).

There were no employees whose emoluments exceeded £60,000.

The key management personnel of Girlguiding Ulster comprised of 3 members of staff (2024: 3), and the total remuneration paid in respect of these staff (including national insurance and pension contributions) was £144,190 (2023 - £142,823).

12. TANGIBLE FIXED ASSETS

COST/VALUATION	Land & Buildings	Equipment & Furniture	Total
	£	£	£
AT 1 April 2023	2,160,502	684,065	2,844,567
Additions	-	38,998	38,998
Disposals	-	-	-
At 31st March 2024	<u>2,160,502</u>	<u>723,063</u>	<u>2,883,565</u>
DEPRECIATION			
AT 1 April 2023	843,069	421,831	1,264,900
Charge for year	43,211	30,140	73,351
Accumulated depreciation released	-	-	-
At 31st March 2024	<u>886,280</u>	<u>451,971</u>	<u>1,338,251</u>
NET BOOK VALUE			
At 31st March 2024	<u>1,274,222</u>	<u>271,092</u>	<u>1,545,314</u>
At 31st March 2023	<u>1,317,433</u>	<u>262,234</u>	<u>1,579,667</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

13. INVESTMENTS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	£
Market value at 1st April 2023	974,600	-	8,464	983,064	1,060,300	
Additions at cost	394,279	-	-	394,279	288,349	
Disposals at market value	(177,141)	-	-	(177,141)	(319,929)	
Unrealised gain/(loss) on revaluation	68,515	-	(155)	68,360	(45,656)	
Market value at 31st March 2024	1,260,253	-	8,309	1,268,562	983,064	
Listed Investments	1,260,253	-	4,378	1,264,631	979,059	
Other Investments	-	-	3,931	3,931	4,005	
	1,260,253	-	8,309	1,268,562	983,064	

The Guide Association, Province of Ulster holds 100% of the issued share capital of The Guide Association Limited a dormant company registered in Northern Ireland.

14. STOCKS

Stocks represent goods for resale and are part of unrestricted general funds.

15. DEBTORS

15. DEBTORS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Debtors	1,313	-	-	1,313	1,831	
Prepayments and accrued income	94,716	-	-	94,716	41,157	
VAT	(2,649)	-	-	(2,649)	(2,325)	
	93,380	-	-	93,380	40,663	

16. BANK AND CASH

16. BANK AND CASH	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Province of Ulster Account, Ulster Bank	(813,361)	413,519	434,238	34,396	23,194	
Fundraising Account, Ulster Bank	137	-	-	137	8,662	
Restricted Account, Ulster Bank	-	-	32,734	32,734	30,423	
Savings Account, Ulster Bank	60,604	-	-	60,604	291,864	
Petty Cash	20	-	-	20	20	
Redmayne Bentley	30,661	-	-	30,661	4,970	
Redmayne Bentley, Savings	85,000	-	-	85,000	-	
	(636,939)	413,519	466,972	243,552	359,133	

Surplus cash balances that were not required for immediate use, were transferred to investments during the year. (See note 13 also).

17. CREDITORS	Unrestricted funds			Restricted Funds	Total 2024	Total 2023
	General	Designated				
	£	£	£	£	£	
Accruals	44,996	-	-	44,995	25,860	
Deferred income	42,197	-	-	42,197	8,913	
Other Creditors	35,965	-	-	35,964	32,223	
	123,159	-	-	123,157	66,996	

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2024

18. MOVEMENTS IN UNRESTRICTED FUNDS

	Opening Balance	Income £	Expenditure £	Recognised Gains/ (losses)	Transfers (to)/from Funds	Closing Balance
General Fund	2,007,229	761,891	(721,331)	85,040	13,305	2,146,135
Designated Funds:						
Lorne Walk	8,658	7,162	(1,737)	-	13,305	779
Exceptional Repairs	412,740	-	-	-	-	412,740
International Trips	-	7,453	(7,453)	-	-	-
	421,398	14,615	(9,189)	-	13,305	413,519
	2,428,627	776,505	(730,520)	85,040	-	2,559,653

19. MOVEMENTS IN RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Investment Gains/ (losses) £	Transfers (to)/from Funds £	Closing Balance £
Pratt Memorial Bursary	2,789	153	-	(351)	-	2,591
Miss Louise McBride	1,442	79	-	(181)	-	1,340
Colonel GG Moody	584	32	-	(73)	-	543
Estate of Dr Anna Watson	2,336	128	-	(292)	-	2,172
Haughton Bequest	1,789	98	-	(224)	-	1,663
Lorne Development	442,996	-	-	-	-	442,996
EA Regional Development Funding	-	20,000	(20,000)	-	-	-
GGUK Adventure Fund 2024	-	25,500	(25,500)	-	-	-
King George Memorial Fund	-	182	(182)	-	-	-
Education Authority	-	150,000	(150,000)	-	-	-
EA Capital Grant	-	23,736	(23,736)	-	-	-
Girlguiding UK Sub support	-	7,000	(7,000)	-	-	-
GGUK RIIG Project	9,051	21,400	(28,381)	-	-	2,070
Property & Maintenance Fund	-	28,928	(28,928)	-	-	-
Dormant Accounts Fund NI	12,910	38,850	(29,854)	-	-	21,906
	473,897	316,086	(313,581)	(1,123)	-	475,281
	2,902,524	1,092,591	(1,044,101)	83,918	-	3,034,935

YEAR ENDED 31 MARCH 2024

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2024 £	Total 2023 £
<b>UNRESTRICTED FUNDS</b>						
General	1,545,315	1,260,253	(659,435)	-	2,146,133	2,007,229
Designated:						
Lorne Walk	-	-	779	-	779	8,658
Exceptional Repairs	-	-	412,740	-	412,740	412,740
	-	-	413,519	-	413,519	421,398
	1,545,315	1,260,253	(245,916)	-	2,559,651	2,428,627
<b>RESTRICTED FUNDS</b>						
	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2024 £	Total 2023 £
Pratt Memorial Bursary	-	2,591	-	-	2,591	2,789
Miss Louise McBride	-	1,340	-	-	1,340	1,442
Colonel GG Moody	-	543	-	-	543	584
Estate of Dr Anna Watson	-	2,172	-	-	2,172	2,336
Haughton Bequest	-	1,663	-	-	1,663	1,789
EA Regional Development Funding	-	-	-	-	-	-
Ulster scots agency	-	-	-	-	-	-
Property & Maintenance Fund	-	-	-	-	-	-
Lorne Development	-	-	442,996	-	442,996	442,996
GGUK RIIG Project	-	-	2,070	-	2,070	9,051
Dormant Accounts Fund NI	-	-	21,906	-	21,906	12,910
	-	8,309	466,972	-	475,281	473,897
<b>TOTAL FUNDS</b>	1,545,315	1,268,562	221,056	-	3,034,932	2,902,524

21. CONNECTED CHARITIES

The Guide Association, Province of Ulster is connected to The Guide Association whose headquarters are at 17/19 Buckingham Palace Road, London. There are other Countries, Regions, Counties, Divisions, Districts and Units which are responsible as separate charities for their own finances.

The Trefoil Guild and The Guide Association Trust Corporation are also connected parties.

Material Transactions with connected charities are set out in the notes to the accounts and in the statement of financial activities.

Mr Patrick Wilson acts as Honorary Treasurer and has a business relationship with Redmayne Bentley LLP, payments were made to Redmayne Bentley LLP for professional services during the year. These amounted to £14,151 (2023 - £10,723).

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net movement in funds	132,410	(26,551)
Finance costs - bank interest	781	760
Interest income from investments	(3,740)	(1,514)
Dividend income from investments	(41,282)	(29,981)
(Gain)/Loss on investments	(47,468)	45,656
(Gain)/Loss on disposal of investments	(20,892)	29,273
(Gain)/Loss on disposals	-	-
Depreciation	73,351	72,365
(Increase)/Decrease in stocks	(289)	2,381
(Increase)/Decrease in debtors	(52,717)	358,850
Increase/(Decrease) in creditors	56,161	(349,989)
	96,315	101,250

YEAR ENDED 31 MARCH 2024

23. STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2023

	Unrestricted funds		Restricted	Total
	General	Designated	Funds	2023
<b>Income and endowments from:</b>				
<b>Charitable activities:</b>				
Membership subscriptions	£ 116,365	£ -	£ 27,380	£ 143,745
Members trading	439,410	-	-	439,410
International trips	-	-	-	-
Events income	23,613	-	-	23,613
Grants receivable	-	-	519,929	519,929
<b>Donations and legacies:</b>				
Donations	9,294	-	-	9,294
<b>Investments:</b>				
Investment income	29,505	-	476	29,981
<b>Other income:</b>				
Interest receivable	1,514	-	-	1,514
Fundraising	-	9,329	-	9,329
<b>Total income and endowments</b>	<b>619,702</b>	<b>9,329</b>	<b>547,785</b>	<b>1,176,816</b>
<b>Expenditure on:</b>				
<b>Charitable activities:</b>				
Members trading	(431,383)	-	(23,877)	(455,260)
International trips	-	-	-	-
Guiding development	(34,303)	-	(172,949)	(207,252)
Events & other	(7,697)	-	(325,019)	(332,715)
	(473,382)	-	(521,845)	(995,227)
<b>Other expenditure:</b>				
Fundraising	(11,426)	(1,452.63)	-	(12,879)
Governance	(44,494)	-	(3,503)	(47,997)
Depreciation	(72,366)	-	-	(72,366)
Profit/(loss) on disposal	-	-	-	-
<b>Total expenditure</b>	<b>(601,668)</b>	<b>(1,453)</b>	<b>(525,348)</b>	<b>(1,128,469)</b>
Net gain/(loss) on Investments	(74,347)	-	(551)	(74,898)
<b>Net income/(expenditure)</b>	<b>(56,314)</b>	<b>7,876</b>	<b>21,887</b>	<b>(26,551)</b>
Transfers between funds	-	-	-	-
<b>Net movements in funds</b>	<b>(56,314)</b>	<b>7,876</b>	<b>21,887</b>	<b>(26,551)</b>
<b>FUNDS B/F 1ST APRIL 2022</b>	<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>
<b>FUNDS C/F 31 MARCH 2023</b>	<b>2,007,229</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,524</b>



**The Guide Association in Northern Ireland**

Northern Ireland - Charity number 103728

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# Accounts

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER

REPORT AND  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 March 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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The Executive of the Guide Association, Province of Ulster ("Girlguiding Ulster") is pleased to present its report for the year ended 31 March 2023.

#### GOVERNING DOCUMENT AND CONSTITUTION

Girlguiding Ulster is a registered charity (Charity Registration number NIC103728) with its headquarters at Lorne House, Station Road, Craigavad, Holywood, Co.Down, BT18 0BP.

#### ORGANISATION STRUCTURE

The Ulster Chief Commissioner of Girlguiding Ulster is a member of the Operational Delivery Group of The Guide Association and Chairperson of the Ulster Executive. Girlguiding Ulster is divided into nine "Counties" each represented by a County Commissioner.

Charity Trustees are appointed by the Ulster Chief Commissioner who is the Chairperson of the Trustee Committee. All County Commissioners are Trustees and when one of these roles is due to change, the Ulster Chief Commissioner writes to all adult leaders in the County concerned for them to nominate a potential County Commissioner. Once names are received the Chief and Deputy Chief Commissioners meet with each of the candidates, explain the role and the duty that they have as Trustees of Girlguiding Ulster. For other roles on the Trustee board, there is a role description which is circulated to all adult volunteers via an e-news, social media and through County channels. Anyone can apply and then meetings again are held with the Chief and Deputy Chief Commissioners to select the appropriate candidate.

All Trustees attend Trustee trainings both at UK and Northern Ireland levels. County Commissioners when appointed are partnered with a mentor who is a previous County Commissioner.

Trustees make all major decisions relating to the Charity. Day to day decisions are delegated to management staff and there is clear direction in the Girlguiding Ulster strategic plan as to what the aims and objectives of the organisation are over the next two year period. Budgets are set and staff are aware of departmental budget lines so any expenditure outside of this are discussed at Trustee meetings.

All Trustees complete a Related Party Transaction Certificate and Trustee Indemnity Insurance Declaration each financial year and this information is shared with the Accountants. Any connected charities or organisations are mentioned in Note 21 of the Annual Accounts.

#### THE ULSTER EXECUTIVE

The membership of the Committee shall be as follows:

- (i) The Ulster Chief Commissioner
- (ii) The Ulster Deputy Chief Commissioner (if appointed)
- (iii) The Ulster County Commissioners
- (iv) The Ulster Guiding Delivery Co-ordinator or her representative
- (v) Two members aged between 18 and 25

The charity trustees of Girlguiding Ulster are the voting members of the Ulster Executive.

#### Commissioners:

D McDowell		L Mercer	(Appointed 1st June 2022)
L Morrow		R Gamble	
E Doran		A Cochrane	(Resigned 31st August 2022)
D Doherty		R Donnelly	(Appointed 1st September 2022)
C Neville		H McCullough	
N Falls	(Resigned 31st August 2022)	J Compton	
F McFadden	(Appointed 1st September 2022)	M Greer	
C Eakin		E Peden	
F Atwell	(Resigned 31st May 2022)		

#### PROFESSIONAL ADVISORS AND CONSULTANTS

##### Bankers

Ulster Bank Limited  
Arches Retail Park  
Connswater  
Belfast  
BT5 4AF

##### Stockbrokers

Redmayne Bentley LLP  
68 Wellington Park  
Belfast  
BT9 6DP

##### Registered Auditors

Moore (N.I.) LLP  
4th Floor, Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

##### Solicitors

Carson Thompson  
Solicitors  
82a Newry Street  
Banbridge BT32 3HA

YEAR ENDED 31 MARCH 2023

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#### OBJECTIVES

Girlguiding Ulster as part of the world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders throughout the Province.

Its objectives are to:

- Create opportunities for more girls and adults to be part of Girlguiding Ulster
- Sustain an enjoyable and challenging programme of activities based on the Guiding method
- Enable and encourage all members to participate in decision making with Guiding
- Adapt the structure of Girlguiding Ulster to meet the needs of its members
- Identify and make effective use of all available resources and expertise of the benefit of Guiding
- Demonstrate the importance of Guiding's contribution locally, nationally and internationally

#### REVIEW OF THE ACTIVITIES

The Ulster Chief Commissioners Report for Girlguiding Ulster for 2021-2022 is set out in full below.

The Statement of Purpose, laid out below, summarises the objects of the Association as expressed in the governing document of the Association, which is the Royal Charter dated 1922.

#### Statement of Purpose

Girlguiding UK enables girls and young women to develop their potential and to make a difference to the world.

The strategic plan for Girlguiding Ulster follows the key themes from the GGUK plan.

#### Strategic Plan

Girlguiding Ulster continue to follow the key themes of the Girlguiding UK strategic plan "Today, Tomorrow, Together" which encompasses how we create exceptional experiences for girls and young women, how we can make volunteering even more rewarding and an enriching experience for our members and how we can be more inclusive and impactful.

This financial year finally saw Girlguiding Ulster back to fully operational status after 2 years of various restrictions due to the Covid 19 pandemic. Units were able to meet in their usual venues and a full guiding programme was undertaken again and our membership which had fallen during the previous year increased by 13.45%.

During 2022 we celebrated the Centenary of Girlguiding Ulster with many special events for all our membership.

#### Reserves

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) are such as provide a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps. The Trustees continue to monitor the level of reserves

#### Exceptional Experiences for Girls

Girls in all sections continued to work towards their Theme awards, Skill Builder awards and Interest Badges with over 6500 badges being awarded.

ICE (International Community Experience) saw Guides aged 11-13 years of age take part in activities over 3 weekends, the final one of which was held in Roscommon.

Alongside many unit camps and Brownie Pack Holidays, 3 weekend Centenary camps took place for over 200 Brownies, Guides and Rangers during the summer months at Lorne Estate. A Centenary fun day was also held for our Rainbows. Girlguiding Ulster produced a Centenary challenge pack for all sections and over 3500 badges which had been designed by a Brownie from Co Tyrone, were awarded to girls.

9 girls were selected from Girlguiding Ulster to be part of a Scout patrol from Greater Manchester to attend the World Scout Jamboree 2023 in South Korea. The girls travelled to Manchester for 3 training weekends with a further 2 still to take place.

We continued to offer girls in all section's valuable outdoor activity experiences, with Rainbows enjoying a Rhythm & Rhyme Day, Brownies a Myths and Legends day and Guides and Rangers a Marvel Us Adventure day. In December, Brownies and Rainbows visited Santa in his Grotto at Lorne and many units enjoyed an exclusive screening of Matilda, the Musical on its release in Odeon cinemas. In February, Thinking Day events were held for all sections. 2 Army skill builder days were run at Palace Barracks and the Army Reserve Centre, Limavady where girls had the opportunity to work towards Skills Builders, first aid and camping along with changing a tyre and building a wheelbarrow. Activity days for all sections were held at W5.

In June the construction of three new site huts for our campsites (including tent stores and food preparation areas) along with 3 toilet and shower blocks were completed. Additionally a self-contained classroom/meeting room was added to our estate. In November we officially dedicated this new facility in memory of our Vice President, the late Ivy Lee, MBE, a long and valued member of Girlguiding Ulster, and were delighted to welcome members of Ivy's family to the event.

In November over 114 girls attended a UK Parliament event at Stormont and a further 60 at Craigavon Civic Centre. Girls had the opportunity to take part in a debate and then ask questions of the MLA's (and one MP) who attended before casting their votes. The annual Girlguiding UK, Girls Attitude Survey was launched in October which this year contained NI statistics showing how girls aged 7-21 are concerned about their mental health, gender stereotypes and needing to feel safe and protected. Girlguiding Ulster Young Advocates presented the findings to our invited audience of local councillors and partners and, EA representatives. One of our Advocates attended Parliament to speak on the importance of keeping girls and young women safe online. Girlguiding Ulster also have young member representation on the Girlguiding UK Council and Girlguiding UK youth steering group, Amplify.

Our Young Member Executive met on 4 occasions across the year and held their first event, a Prom and overnight stay at Lorne, attended by over 80 girls.

YEAR ENDED 31 MARCH 2023

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#### Rewarding Volunteer Experience

We are indebted to our dedicated volunteers for their continued commitment in delivering our guiding programme to all our young members.

The launch of our Centenary events took place at the start of March 2022. Unfortunately, this event had to take place on zoom as restrictions still had an impact on large groups gathering together. The event was well attended, and leaders greatly enjoyed hearing from our Chief Guide, Amanda Medler and Jillian Van Turnhout, a former Chief Commissioner of Irish Girl Guides. We held 2 events across the year to celebrate our Centenary with our members. "Time to Remember" Tea Parties were held at Lorne where our archivists had put together a wonderful display depicting guiding through the last 100 years. In October over 200 members enjoyed a celebration lunch in Cookstown where we were joined by our Chief Guide and our guest speaker, Susan McEwan who spoke about inspiring women to be the best version of themselves.

Across the year we have continued to offer training for our leaders covering A Safe Space, First Response, Programme, Accounts, Doing our Best, Going Away With, CCNI, EA registration and annual reporting/completing annual returns for CCNI. This has been supplemented by training for our Commissioners on Complaints & Compliance, Safeguarding, Residential Event sign off, Growth & Retention and Succession Planning. County Commissioners also attended a Girlguiding UK conference in Birmingham where the theme was "Confident, Competent, Empowerment and Happy!" Additionally, our Safeguarding leaders attended a conference in September. After all training sessions members receive a link to an evaluation survey, the results of which are analysed enabling improvements to be made going forward.

All volunteers receive monthly updates on events, training and other opportunities through our E News and social media posts and can attend in person District meetings in their area. They were invited to a zoom call, "Get Set for Guiding" at the start of September giving updates on upcoming training opportunities, events calendar, and Lorne Estate. In January, after receiving a grant from the Dormant Accounts Fund we launched our 2 year project called 'GREAT' looking at succession planning and sustainability of our organisation. We recognise the knowledge and passion our volunteers have for Guiding and, therefore, all Leaders/Young Leaders were invited to a meeting in their county to be included in these initial discussions that will shape the future of Girlguiding Ulster. We look forward to seeing how this progresses over the next 2 years.

In May, 12 of our Leaders had the opportunity to volunteer at a Garden Party at Buckingham Palace and several members volunteered at the Queens Platinum Jubilee celebrations while others were able to attend the Queen's Jubilee pageant and one leader was selected to attend the Garter Procession at Windsor Castle. GGU was delighted to take part in the official beacon lighting ceremony to celebrate the Queens Platinum Jubilee.

It was with great sadness that we learnt of the death of our Patron, Her Majesty The Queen on 8th September 2022. Over the next 10 days many of our members gathered to show their respect and Girlguiding Ulster were honoured to receive an invitation to St Anne's Cathedral for a Service of Reflection for the life of Her Majesty and our previous Chief Commissioner, Mrs Brenda Herron received an invitation to the state funeral.

#### Inclusive and Impactful

GGU has employed a project worker to take part in the RIIG project (Regional Inclusion, Innovation and Growth) funded by Garfield Weston through GGUK. This project focuses on Girlguiding in the west of our province, carrying out workshops in areas or communities where Girlguiding isn't represented at present and to understand the reasons why.

In May, after an inspection, Lorne Estate's activity programme was again successful in retaining its Adventuremark status. In July GGU took part in the Belfast Pride parade for the first time. In the same month we were awarded a NI Autism Impact Award, in recognition of the excellent service we provide for our members who have autism, as well as our appointment of two Autism Champions to give leader support within GGU.

In September we launched our new recruitment advertising campaign including 28 prime time TV advertisements, targeted Facebook posts and provided recruitment posters and flyers to every unit, resulting in 1953 visits to our Girlguiding Ulster website.

With all restrictions lifted GGU were able to run successful Easter and Summer schemes and mid-week bookings from schools and youth groups have returned to pre pandemic levels.

In January our annual satisfaction survey was sent to our 1600 adult members seeking their feedback on safeguarding, programme resources, governance support, trainings, events, and communications. This year's results showed that 90% were satisfied or very satisfied in all these areas.

Lorne Volunteers is a new group who have given their time to help with the maintenance of Lorne Estate. Since January they have planted over 400 bulbs, planted trees, painted picnic benches, removed ivy from perimeter walls and prepared hanging baskets.

We were delighted to present 220 Long Service awards to our volunteers to express our thanks and recognise the continued impact they have on the young members of our organisation. We particularly wish to extend our congratulations to Mrs Brenda Herron and Mrs Helena White who received National Honours in acknowledgement of their outstanding service to guiding. In June, Girlguiding Ulster Executive made a presentation to Mrs Claire Flowers, CEO Girlguiding Ulster, in recognition of her 25 years of service to our organisation.

Working with our HR company and with full consultation with our staff, GGU designed our Performance Development Review document for staff appraisals and a competency framework, to support the achievements of our strategic objectives.

Lorne is continuing to diversify its income and were delighted to welcome a film crew for 10 days in June when Lorne Estate became the location set for the movie "The Last Rifleman".

Girlguiding Ulster and Lorne Estate are grateful for all the grants that are received, in particular from Education Authority, Dormant Accounts fund, Garfield Weston and the Tesco Community grant. Thanks also go to Girlguiding UK for support with subscription payments, Friends of Lorne for their continued support and the Army for their support for both our camps and skills days.

#### Conclusion

In the first full year of trading since the pandemic, Girlguiding Ulster and Lorne Estate have had a successful year. This can be attributed to strong stewardship of our assets by our Trustees under the direction of our CEO. Sincere thanks must go to all our volunteers, staff, and partners who consistently go the extra mile to make sure that our guiding programme is delivered and needs of all our members are met.

YEAR ENDED 31 MARCH 2023

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#### REVIEW OF THE FINANCIAL POSITION

The financial statements annexed to this Report are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

#### Financial Resources

Girlguiding Ulster made a profit in 2022/2023. However, there were losses on investments. We continue to ensure the financial sustainability of Girlguiding Ulster. We actively seek grants for programme and capital expenditure.

#### The Statement of Financial Activities (SOFA)

Incoming and outgoing resources for the year are detailed in the SOFA, together with the recognised gains or losses on investments. These are shown separately for Girlguiding Ulster's Unrestricted funds, which may be used at the discretion of the Ulster Executive and Girlguiding Ulster's Restricted Funds, which must be spent in accordance with the donors' wishes.

Overall net incoming resources for the year amounted to negative £26,710 compared with (£95,487 positive) in 2022.

An important feature of the SOFA is the analysis of outgoing resources between direct charitable expenditure on Girlguiding Ulster's activities, fundraising and publicity, and management and administration. Direct charitable expenditure represents 88% (2022- 80%) of the total resources expended.

#### The Balance Sheet

As regards the assets of Girlguiding Ulster, the tangible fixed assets are held to support its activities.

The annual financial statements for 2022 are annexed to this Report and they include a report by Girlguiding Ulster's auditors Moore (N.I.) LLP. The financial statements comply with the current statutory requirements and with the requirements of the Guide Associations Royal Charter, and were approved by the Ulster Executive to be submitted to Girlguiding Ulster's Annual General Meeting for adoption.

#### Risk Statement


The main risks which Girlguiding Ulster faces are uncertainty of funding, the importance of increasing midweek business in Lorne and the cost of living crisis. Major risks are reviewed by the Executive on a regular basis to ensure that risks are mitigated as far as possible.

#### Plans for Future Periods

It is hoped that our membership will continue growing and there will be emphasis on recruiting & retraining adult volunteers.

This report was approved by the Ulster Executive at its meeting on 6 September 2023 and the Ulster Chief Commissioner was authorised to sign it on their behalf.

Mrs D McDowell  
Ulster Chief Commissioner  
Lorne House, Craigavad  
Holywood BT18 0BP

  
3.10.23

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE

YEAR ENDED 31 MARCH 2023

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**Opinion**

We have audited the financial statements of The Guide Association in Northern Ireland for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive with respect to going concern are described in the relevant sections of this report.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The executive is 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 or apparent material misstatements, 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 exception**

We have nothing to report in respect of the following matters where the Charities Act 2008 & 2013 requires us to report to you if, in our opinion:

- the information given in the Executive's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

YEAR ENDED 31 MARCH 2023

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**Responsibilities of the executive**

As explained more fully in the executive's responsibilities statement set out on page 4, the executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive determines is 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, the executive is responsible for assessing the charity'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 the executive either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2008 & 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit.

We 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 our 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 purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive.
- Conclude on the appropriateness of the executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

YEAR ENDED 31 MARCH 2023

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- 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 fair presentation.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Ulster Executive, as a body. Our audit work has been undertaken so that we might state to the Ulster Executive 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 any party other than the charity and Ulster Executive as a body, for our audit work, for this report, or for the opinion we have formed.

Moore (N.I.) LLP

Moore (N.I.) LLP  
Statutory Auditor

Donegal House  
7 Donegal Square North  
Belfast  
Northern Ireland  
BT1 5GB

3. 10. 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds		Restricted	Total	Total
		General	Designated	Funds	2023	2022
<b>Income and endowments from:</b>						
<b>Charitable activities:</b>						
Membership subscriptions	3	£ 116,365	£ -	£ 27,380	£ 143,745	£ 181,792
Members trading	4	439,410	-	-	439,410	102,535
International trips		-	-	-	-	13,427
Events income	5	23,613	-	-	23,613	5,740
Grants receivable	5	-	-	519,929	519,929	667,345
<b>Donations and legacies:</b>						
Donations		9,294	-	-	9,294	5,627
<b>Investments:</b>						
Investment income	7	29,505	-	476	29,981	22,826
<b>Other income:</b>						
Interest receivable		1,514	-	-	1,514	29
Fundraising	6	-	9,329	-	9,329	-
<b>Total income and endowments</b>		<b>619,702</b>	<b>9,329</b>	<b>547,785</b>	<b>1,176,816</b>	<b>999,321</b>
<b>Expenditure on:</b>						
<b>Charitable activities:</b>						
Members trading	8	(431,383)	-	(23,877)	(455,260)	(341,280)
International trips	8	-	-	-	-	-
Guiding development	8	(34,303)	-	(172,949)	(207,252)	(147,481)
Events & other	8	(7,697)	-	(325,019)	(332,715)	(277,680)
		<b>(473,382)</b>	<b>-</b>	<b>(521,845)</b>	<b>(995,227)</b>	<b>(766,441)</b>
<b>Other expenditure:</b>						
Fundraising	9	(11,426)	(1,453)	-	(12,879)	(8,308)
Governance	10	(44,494)	-	(3,503)	(47,997)	(40,811)
Depreciation		(72,366)	-	-	(72,366)	(74,908)
Profit/(loss) on disposal		-	-	-	-	(75,462)
<b>Total expenditure</b>		<b>(601,668)</b>	<b>(1,453)</b>	<b>(525,348)</b>	<b>(1,128,469)</b>	<b>(965,930)</b>
Net gain/(loss) on investments	7	(74,347)	-	(551)	(74,898)	62,098
<b>Net income/(expenditure)</b>		<b>56,314</b>	<b>7,876</b>	<b>21,887</b>	<b>26,551</b>	<b>95,489</b>
Transfers between funds		-	-	-	-	-
<b>Net movements in funds</b>		<b>56,314</b>	<b>7,876</b>	<b>21,887</b>	<b>26,551</b>	<b>95,489</b>
<b>FUNDS B/F 1ST APRIL 2022</b>		<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>	<b>2,833,586</b>
<b>FUNDS C/F 31 MARCH 2023</b>		<b>2,007,228</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,524</b>	<b>2,929,075</b>

The notes on pages 12-21 form part of these financial statements and should be read in conjunction herewith.

The Statement of Financial Activities (incorporating the income and expenditure account) is included in note 23 to the financial statements for the prior year ended 31 March 2022

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
TANGIBLE FIXED ASSETS	12		1,579,667		1,642,833
FIXED ASSET INVESTMENTS	13		983,064		1,060,300
<b>CURRENT ASSETS</b>					
Stocks	14	6,993		9,374	
Debtors	15	40,663		41,057	
Grants	15	-		358,456	
Bank and cash balances	16	359,133		234,040	
		<u>406,789</u>		<u>642,927</u>	
<b>CURRENT LIABILITIES</b>	17	<u>(66,996)</u>		<u>(416,985)</u>	
<b>NET CURRENT ASSETS</b>			339,793		225,942
<b>NET ASSETS</b>			<u>2,902,524</u>		<u>2,929,075</u>
<b>FINANCED BY:-</b>					
<b>UNRESTRICTED FUNDS</b>					
General funds	18/20	2,007,228		2,063,542	
Designated funds	18/20	421,398		413,522	
<b>TOTAL UNRESTRICTED FUNDS</b>		<u>2,428,627</u>		<u>2,477,064</u>	
<b>RESTRICTED FUNDS</b>	19/20		473,897		452,011
			<u>2,902,524</u>		<u>2,929,075</u>

The financial statements were approved by the Ulster Executive Committee on 6 September 2023 and signed on their behalf by:

  
Mrs Debbie McDowell 3:10-23  
Ulster Chief Commissioner

  
Mr Patrick Wilson  
Ulster Honorary Treasurer

The notes on pages 12-21 form part of these financial statements and should be read in conjunction herewith.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
CASHFLOW STATEMENT

YEAR ENDED 31 MARCH 2023

	<u>Note</u>	2023	2022
		£	£
<b>Net cash inflow</b>			
From operating activities	22	803,051	(61,220)
<b>Returns on investments and servicing of finance</b>			
Interest paid		(1,027)	(784)
Interest received		64	29
Investment income		20,385	22,826
<b>Net cashflow from returns on investments and servicing of finance</b>		19,422	22,071
<b>Capital expenditure and financial investment</b>			
Payment to acquire tangible fixed assets		(39,382)	(42,301)
Payment to acquire additional investments		(383,596)	(363,711)
Proceeds on sale of investments		466,438	299,768
<b>Net cashflow from capital expenditure and financial investment</b>		43,460	(106,244)
<b>Increase/(decrease) in cash</b>		865,933	(145,393)
Cash and cash equivalents at the beginning of the year		121,310	379,433
<b>Total cash and cash equivalents at the end of the year</b>		987,243	234,040

YEAR ENDED 31 MARCH 2023

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## 1. STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies applied in the preparation of the financial statements are as follows:

### Income recognition

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.

### Fund accounting- Unrestricted Funds

Girlguiding Ulster's Unrestricted Funds consist of funds which may be used for its purpose at its discretion. These are comprised of a General Fund and two+ Designated Funds.

### Fund accounting- Restricted Funds

Girlguiding Ulster's Restricted Funds now consist of six funds where the donor has imposed restrictions on the use of the funds. The accounting records separate these restricted funds from the unrestricted funds of Girlguiding Ulster. A schedule of the movements on each restricted fund is set out in note 19.

### Fund accounting - Designated funds

Designated funds are unrestricted funds set aside at the discretion of the executive for specific purposes.

### Incoming Resources

- (i) Subscription income received is credited to revenue in the year of receipt.
- (ii) The block grant receivable from the Youth Council for Northern Ireland is credited to revenue account in the year in which it is awarded.
- (iii) All other incoming resources are accounted for when due except donations, which are accounted for when received.

### Grants

Revenue grants are credited to revenue in the period in which the related expenditure is incurred.

### Expenditure

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.

### Basis of allocation or apportionment of expenditure

Expenditure during the year is analysed into the three categories required by the SORP:

- Direct charitable expenditure (note 8)
- Fundraising and publicity costs (note 9)
- Management and administration costs (note 10)

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, or at valuation, less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful lives. The annual rates of depreciation used are as follows:

Fixtures and Fittings	- 10% Reducing balance
Office Equipment	- 10% Reducing balance
Buildings	- 2% Straight Line

### Investments

Investments are stated at market value at the balance sheet date in accordance with the SORP.

Realised and unrealised gains or losses on investment assets are accounted for within the particular funds of which the investment assets form a part.

YEAR ENDED 31 MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (cont'd)

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Pensions**

Girlguiding Ulster contributes to two defined contribution schemes for its staff; Scottish Widows and Legal & General. The assets of each scheme are held separately from those of Girlguiding Ulster. The annual contributions payable are charged to the statement of financial activities in the year they are paid.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Going Concern**

The charity prepares its accounts on the going concern basis. Management believe that the charity has the ability to continue as a going concern over the next 12 months as there are sufficient reserves to meet expenses and liabilities as they fall due. Managements assessment of the going concern of the charity includes consideration of the Covid 19 outbreak. Management are satisfied that they are taking appropriate action to manage the situation.

**2. TAXATION STATUS**

The Guide Association, Province of Ulster is a registered charity, number NIC103728.

**3. MEMBERSHIP SUBSCRIPTION INCOME**

Membership subscription income received during the year amounted to £143,745 (2022 - £181,792)

**4. MEMBERS TRADING INCOME**

	Unrestricted funds		Restricted	Total	Total
	General	Designated	Funds	2023	2022
	£	£	£	£	£
Shop sales	15,388	-	-	15,388	31,404
Activities	168,215	-	-	168,215	51,802
Catering	53,870	-	-	53,870	7,218
Hire	201,937	-	-	201,937	12,111
	<b>439,410</b>	<b>-</b>	<b>-</b>	<b>439,410</b>	<b>102,535</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

	Unrestricted funds		Restricted Funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
<b>5. EVENTS INCOME &amp; GRANTS RECEIVABLE</b>					
Education Authority	-	-	150,000	150,000	150,000
King George Memorial Fund	-	-	136	136	142
Events Income	23,613	-	-	23,613	5,740
EA Capital Grant	-	-	297,293	297,293	256,995
Job Retention Scheme	-	-	-	-	7,490
Tesco Community Grant	-	-	1,000	1,000	-
Ulster Scots Agency	-	-	10,000	10,000	-
Girlguiding UK Subscription Support 2023	-	-	7,000	7,000	-
The National Lottery CF - Dormant Accounts Fund NI	-	-	22,500	22,500	-
Localised Restrictions Support Scheme	-	-	-	-	12,113
EA Covid Relief Fund	-	-	-	-	165,870
NI Tourist Board	-	-	-	-	12,500
EA Summer Programme Fund	-	-	-	-	9,412
EA Camp Equipment Grant	-	-	-	-	1,823
Dept of Finance Covid Large NAV Scheme	-	-	-	-	50,000
Arnold Clark Community Fund	-	-	-	-	1,000
GGUK RIIG Project	-	-	32,000	32,000	-
	23,613	-	519,929	543,542	673,085
<b>6. FUNDRAISING</b>					
	£	£	£	£	£
Lorne walk	-	9,329	-	9,329	-
	-	9,329	-	9,329	-
<b>7. INVESTMENT INCOME</b>					
	£	£	£	£	£
Dividends received	29,505	-	476	29,981	22,826
	29,505	-	476	29,981	22,826
Gains/(losses) on disposal of investments	(29,273)	-	-	(29,273)	4,721
Gains/(losses) on revaluation of investments	(45,074)	-	(551)	(45,625)	57,377
	(74,347)	-	(551)	(74,898)	62,098

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

8. DIRECTLY CHARITABLE EXPENDITURE

	Member Trading £	International Trips £	Development of Guiding £	Events & Other £	Total 2023 £	Total 2022 £
<b>Events &amp; project expenditure</b>						
King George Memorial Fund	-	-	-	136	136	142
Events Expenditure	9,059	-	-	-	9,059	1,209
EA Capital Grant Expenditure	-	-	-	297,293	297,293	256,995
Girlguiding UK Subscription Support 2023	-	-	-	7,000	7,000	-
The National Lottery CF - Dormant Accounts Fund NI	-	-	-	9,590	9,590	-
Tesco Community Grant	-	-	-	1,000	1,000	-
Ulster Scots Agency	-	-	-	10,000	10,000	-
Peer Education	-	-	-	-	-	-
EA Summer Programme Fund	-	-	-	-	-	9,412
EA Camp Equipment Grant	-	-	-	-	-	1,823
Arnold Clark Community Fund	-	-	-	-	-	1,000
	9,059	-	-	325,019	334,078	270,581
<b>Recurring expenditure</b>						
Shop purchases	9,113	-	-	-	9,113	34,584
Online shop	-	-	-	-	-	1,426
Staff costs	220,455	-	137,785	4,143	362,384	257,771
Outsourced catering costs	63,698	-	-	-	63,698	3,294
Outsourced cleaning costs	28,594	-	17,871	1,021	47,487	7,813
Guiding development	-	-	7,288	-	7,288	2,096
Repairs & maintenance	18,270	-	11,419	653	30,342	43,388
Irrecoverable VAT	23,057	-	-	-	23,057	13,538
Insurance	8,587	-	5,367	307	14,260	12,682
Heat, light & rates	30,835	-	19,272	1,101	51,208	22,719
Telephone & IT costs	12,245	-	7,653	437	20,335	38,042
Postage, stationery & photocopying	956	-	597	34	1,587	3,893
Professional fees & licenses	4,219	-	-	-	4,219	13,804
Credit card costs	1,949	-	-	-	1,949	1,879
Sundry expenses	2,600	-	-	-	2,600	8,315
Centenary expenses	5,282	-	-	-	5,282	5,940
Activities expenses	15,477	-	-	-	15,477	21,741
Archives expenses	776	-	-	-	776	-
Awards expenditure	-	-	-	-	-	684
Campsite facility	88	-	-	-	88	2,251
	446,201	-	207,252	7,697	661,149	495,860
<b>TOTAL</b>	<b>455,260</b>	<b>-</b>	<b>207,252</b>	<b>332,715</b>	<b>995,227</b>	<b>766,441</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

9. FUNDRAISING COSTS	2023	2022
	£	£
Staff costs	7,873	5,543
Heat, light & rates	1,101	489
Repairs & maintenance	653	933
Insurance	307	273
Cleaning	1,021	168
Telephone & IT costs	437	818
Postage, stationery & photocopying	34	84
Lorne Walk expenses	1,453	-
	<u>12,879</u>	<u>8,308</u>

10. GOVERNANCE COSTS	2023	2022
	£	£
Staff costs	19,684	13,859
Audit fees	5,200	4,300
Committee expenses	2,747	1,332
Heat, light & rates	2,753	1,221
Repairs & maintenance	1,631	2,333
Insurance	767	682
Cleaning	2,553	420
Telephone & IT costs	1,093	2,045
Postage, stationery & photocopying	85	209
Investment management fees	10,723	13,626
Bank interest & charges	760	784
	<u>47,997</u>	<u>40,811</u>

10a AUDITORS' REMUNERATION

Auditor's remuneration shown in governance costs (note 10) totalled £4,750 (2022: £4,300)

11. STAFF NUMBERS AND REMUNERATION

The average number of full-time, part-time and casual staff employed by Girlguiding Ulster during the year was 32 (2022 - 21).

The total remuneration and staff expenses paid in respect of these staff (including national insurance and pension contributions) was £393,670 (2022 - £277,174). There were no employees whose emoluments exceeded £60,000.

The key management personnel of Girlguiding Ulster comprised of 3 members of staff (2022: 3), and the total remuneration paid in respect of these staff (including national insurance and pension contributions) was £142,823 (2022 - £128,184).

12. TANGIBLE FIXED ASSETS

COST/VALUATION	Land & Buildings	Equipment & Furniture	Total
	£	£	£
AT 1 April 2022	2,156,732	678,636	2,835,368
Additions	3,770	5,429	9,199
Disposals	-	-	-
At 31st March 2023	<u>2,160,502</u>	<u>684,065</u>	<u>2,844,567</u>
DEPRECIATION			
AT 1 April 2022	799,859	392,676	1,192,535
Charge for year	43,210	29,155	72,365
Accumulated depreciation released	-	-	-
At 31st March 2023	<u>843,069</u>	<u>421,831</u>	<u>1,264,900</u>
NET BOOK VALUE			
At 31st March 2023	<u>1,317,433</u>	<u>262,234</u>	<u>1,579,667</u>
At 31st March 2022	<u>1,356,873</u>	<u>285,960</u>	<u>1,642,833</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

13. INVESTMENTS	Unrestricted funds		Restricted Funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
Market value at 1st April 2022	1,051,285	-	9,015	1,060,300	938,980
Additions at cost	288,349	-	-	288,349	363,711
Disposals at market value	(319,929)	-	-	(319,929)	(299,768)
Unrealised gain/(loss) on revaluation	(45,105)	-	(551)	(45,656)	57,377
Market value at 31st March 2023	974,600	-	8,464	983,064	1,060,300
Listed investments	974,600	-	4,459	979,059	1,055,634
Other investments	-	-	4,005	4,005	4,666
	974,600	-	8,464	983,064	1,060,300

The Guide Association, Province of Ulster holds 100% of the issued share capital of The Guide Association Limited a dormant company registered in Northern Ireland.

14. STOCKS

Stocks represent goods for resale and are part of unrestricted general funds.

15. DEBTORS

	Unrestricted funds		Restricted Funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
Debtors	1,831	-	-	1,831	8,292
Grants Due	-	-	-	-	358,456
Prepayments and accrued Income	41,157	-	-	41,157	23,454
VAT	(2,325)	-	-	(2,325)	9,311
	40,663	-	-	40,663	399,513

16. BANK AND CASH

	Unrestricted funds		Restricted Funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
Province of Ulster Account, Ulster Bank	(832,739)	421,398	434,534	23,194	11,943
Fundraising Account, Ulster Bank	8,662	-	-	8,662	783
Restricted Account, Ulster Bank	-	-	30,423	30,423	28,893
Savings Account, Ulster Bank	291,864	-	-	291,864	185,350
Petty Cash	20	-	-	20	20
Redmayne Bentley	4,970	-	-	4,970	7,051
	(527,222)	421,398	464,957	359,133	234,040

Surplus cash balances that were not required for immediate use, were transferred to investments during the year. (See note 13 also).

17. CREDITORS	Unrestricted funds		Restricted Funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
Accruals	25,860	-	-	25,860	40,746
Deferred income	8,913	-	-	8,913	35,718
Other Creditors	32,223	-	-	32,223	340,521
	66,996	-	-	66,996	416,985

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

18. MOVEMENTS IN UNRESTRICTED FUNDS

	Opening Balance	Income £	Expenditure £	Recognised Gains/ (losses)	Transfers (to)/from Funds	Closing Balance
General Fund	2,063,542	619,702	(601,668)	(74,347)	-	2,007,228
Designated Funds:						
Lorne Walk	782	9,329	(1,453)	-	-	8,658
Exceptional Repairs	412,740	-	-	-	-	412,740
	413,522	9,329	(1,453)	-	-	421,398
	2,477,064	629,030	(603,121)	(74,347)	-	2,428,627

19. MOVEMENTS IN RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Investment Gains/ (losses) £	Transfers (to)/from Funds £	Closing Balance £
Pratt Memorial Bursary	2,812	149	-	(172)	-	2,789
Miss Louise McBride	1,454	77	-	(89)	-	1,442
Colonel GG Moody	589	31	-	(36)	-	584
Estate of Dr Anna Watson	2,356	124	-	(144)	-	2,336
Haughton Bequest	1,804	95	-	(110)	-	1,789
Lorne Development	442,996	-	-	-	-	442,996
King George Memorial Fund	-	136	(136)	-	-	-
Education Authority	-	150,000	(150,000)	-	-	-
EA Capital Grant	-	297,293	(297,293)	-	-	-
Tesco community grant	-	1,000	(1,000)	-	-	-
Ulster scots agency	-	10,000	(10,000)	-	-	-
Girlguiding UK Sub support	-	7,000	(7,000)	-	-	-
GGUK RIIG Project	-	32,000	(22,949)	-	-	9,051
Property & Maintenance Fund	-	27,380	(27,380)	-	-	-
Fundraising	-	-	-	-	-	-
Dormant Accounts Fund NI	-	22,500	(9,590)	-	-	12,910
	452,011	547,785	(525,348)	(551)	-	473,897
	2,929,075	1,176,816	(1,128,469)	(74,898)	-	2,902,524

YEAR ENDED 31 MARCH 2023

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2023 £	Total 2022 £
<b>UNRESTRICTED FUNDS</b>						
General	1,579,667	974,600	(546,562)	-	2,007,705	2,063,542
Designated:						
Lorne Walk	-	-	8,658	-	8,658	782
Exceptional Repairs	-	-	412,740	-	412,740	412,740
	-	-	421,398	-	421,398	413,522
	1,579,667	974,600	(125,165)	-	2,429,102	2,477,064
<b>RESTRICTED FUNDS</b>						
	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2023 £	Total 2022 £
Pratt Memorial Bursary	-	2,789	-	-	2,789	2,812
Miss Louise McBride	-	1,442	-	-	1,442	1,453
Colonel GG Moody	-	584	-	-	584	589
Estate of Dr Anna Watson	-	2,336	-	-	2,336	2,356
Haughton Bequest	-	1,789	-	-	1,789	1,805
Lorne Development	-	-	442,996	-	442,996	442,996
GGUK RIIG Project	-	-	9,051	-	9,051	-
Dormant Accounts Fund NI	-	-	12,910	-	12,910	-
	-	8,940	464,957	-	473,897	452,011
<b>TOTAL FUNDS</b>	1,579,667	983,540	339,792	-	2,902,999	2,929,075

21. CONNECTED CHARITIES

The Guide Association, Province of Ulster is connected to The Guide Association whose headquarters are at 17/19 Buckingham Palace Road, London. There are other Countries, Regions, Counties, Divisions, Districts and Units which are responsible as separate charities for their own finances.

The Trefoil Guild and The Guide Association Trust Corporation are also connected parties.

Material Transactions with connected charities are set out in the notes to the accounts and in the statement of financial activities.

Mr Patrick Wilson acts as Honorary Treasurer and has a business relationship with Redmayne Bentley LLP, payments were made to Redmayne Bentley LLP for professional services during the year. These amounted to £10,723 (2022 - £13,626).

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net movement in funds	(26,551)	95,489
Finance costs	-	784
Interest received	(1,514)	(29)
Investment income	(28,991)	(22,826)
(Gain)/Loss on investments	74,898	(57,378)
(Gain)/Loss on disposals	-	75,462
Depreciation	72,366	74,908
(Increase)/Decrease in stocks	2,381	26,296
(Increase)/Decrease in debtors	358,758	(363,119)
Increase/(Decrease) in creditors	351,704	109,193
	803,051	(61,220)

YEAR ENDED 31 MARCH 2023

23. STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	<u>Unrestricted funds</u>		<u>Restricted</u>	<u>Total</u>
	<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2022</u>
<b><u>Income and endowments from:</u></b>				
<b>Charitable activities:</b>				
Membership subscriptions	£ 153,088	£ -	£ 28,704	£ 181,792
Members trading	102,535	-	-	102,535
International trips	13,427	-	-	13,427
Events income	5,740	-	-	5,740
Grants receivable	82,103	-	585,242	667,345
<b>Donations and legacies:</b>				
Donations	5,627	-	-	5,627
<b>Investments:</b>				
Investment income	22,398	-	428	22,826
<b>Other income:</b>				
Interest receivable	29	-	-	29
Fundraising	-	-	-	-
<b>Total income and endowments</b>	<b>384,947</b>	<b>-</b>	<b>614,374</b>	<b>999,321</b>
<b><u>Expenditure on:</u></b>				
<b>Charitable activities:</b>				
Members trading	(122,421)	-	(218,859)	(341,280)
International trips	-	-	-	-
Guiding development	(21,766)	-	(125,715)	(147,481)
Events & other	(7,758)	(550)	(269,372)	(277,680)
	<b>(151,945)</b>	<b>(550)</b>	<b>(613,946)</b>	<b>(766,441)</b>
<b>Other expenditure:</b>				
Fundraising	(8,308)	-	-	(8,308)
Governance	(40,811)	-	-	(40,811)
Depreciation	(74,908)	-	-	(74,908)
Profit/(loss) on disposal	(75,462)	-	-	(75,462)
<b>Total expenditure</b>	<b>(351,434)</b>	<b>(550)</b>	<b>(613,946)</b>	<b>(965,930)</b>
Net gain/(loss) on investments	61,485	-	613	62,098
<b>Net income/(expenditure)</b>	<b>94,998</b>	<b>(550)</b>	<b>1,041</b>	<b>95,489</b>
Transfers between funds	10,836	(10,408)	(428)	-
<b>Net movements in funds</b>	<b>105,834</b>	<b>(10,958)</b>	<b>613</b>	<b>95,489</b>
<b>FUNDS B/F 1ST APRIL 2021</b>	<b>1,957,708</b>	<b>424,480</b>	<b>451,398</b>	<b>2,833,586</b>
<b>FUNDS C/F 31 MARCH 2022</b>	<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>



**The Guide Association in Northern Ireland**

Northern Ireland - Charity number 103728

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# Annual report

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER

REPORT AND  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 March 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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The Executive of the Guide Association, Province of Ulster ("Girlguiding Ulster") is pleased to present its report for the year ended 31 March 2023.

#### GOVERNING DOCUMENT AND CONSTITUTION

Girlguiding Ulster is a registered charity (Charity Registration number NIC103728) with its headquarters at Lorne House, Station Road, Craigavad, Holywood, Co.Down, BT18 0BP.

#### ORGANISATION STRUCTURE

The Ulster Chief Commissioner of Girlguiding Ulster is a member of the Operational Delivery Group of The Guide Association and Chairperson of the Ulster Executive. Girlguiding Ulster is divided into nine "Counties" each represented by a County Commissioner.

Charity Trustees are appointed by the Ulster Chief Commissioner who is the Chairperson of the Trustee Committee. All County Commissioners are Trustees and when one of these roles is due to change, the Ulster Chief Commissioner writes to all adult leaders in the County concerned for them to nominate a potential County Commissioner. Once names are received the Chief and Deputy Chief Commissioners meet with each of the candidates, explain the role and the duty that they have as Trustees of Girlguiding Ulster. For other roles on the Trustee board, there is a role description which is circulated to all adult volunteers via an e-news, social media and through County channels. Anyone can apply and then meetings again are held with the Chief and Deputy Chief Commissioners to select the appropriate candidate.

All Trustees attend Trustee trainings both at UK and Northern Ireland levels. County Commissioners when appointed are partnered with a mentor who is a previous County Commissioner.

Trustees make all major decisions relating to the Charity. Day to day decisions are delegated to management staff and there is clear direction in the Girlguiding Ulster strategic plan as to what the aims and objectives of the organisation are over the next two year period. Budgets are set and staff are aware of departmental budget lines so any expenditure outside of this are discussed at Trustee meetings.

All Trustees complete a Related Party Transaction Certificate and Trustee Indemnity Insurance Declaration each financial year and this information is shared with the Accountants. Any connected charities or organisations are mentioned in Note 21 of the Annual Accounts.

#### THE ULSTER EXECUTIVE

The membership of the Committee shall be as follows:

- (i) The Ulster Chief Commissioner
- (ii) The Ulster Deputy Chief Commissioner (if appointed)
- (iii) The Ulster County Commissioners
- (iv) The Ulster Guiding Delivery Co-ordinator or her representative
- (v) Two members aged between 18 and 25

The charity trustees of Girlguiding Ulster are the voting members of the Ulster Executive.

#### Commissioners:

D McDowell		L Mercer	(Appointed 1st June 2022)
L Morrow		R Gamble	
E Doran		A Cochrane	(Resigned 31st August 2022)
D Doherty		R Donnelly	(Appointed 1st September 2022)
C Neville		H McCullough	
N Falls	(Resigned 31st August 2022)	J Compton	
F McFadden	(Appointed 1st September 2022)	M Greer	
C Eakin		E Peden	
F Atwell	(Resigned 31st May 2022)		

#### PROFESSIONAL ADVISORS AND CONSULTANTS

##### Bankers

Ulster Bank Limited  
Arches Retail Park  
Connswater  
Belfast  
BT5 4AF

##### Stockbrokers

Redmayne Bentley LLP  
68 Wellington Park  
Belfast  
BT9 6DP

##### Registered Auditors

Moore (N.I.) LLP  
4th Floor, Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

##### Solicitors

Carson Thompson  
Solicitors  
82a Newry Street  
Banbridge BT32 3HA

YEAR ENDED 31 MARCH 2023

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#### OBJECTIVES

Girlguiding Ulster as part of the world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders throughout the Province.

Its objectives are to:

- Create opportunities for more girls and adults to be part of Girlguiding Ulster
- Sustain an enjoyable and challenging programme of activities based on the Guiding method
- Enable and encourage all members to participate in decision making with Guiding
- Adapt the structure of Girlguiding Ulster to meet the needs of its members
- Identify and make effective use of all available resources and expertise of the benefit of Guiding
- Demonstrate the importance of Guiding's contribution locally, nationally and internationally

#### REVIEW OF THE ACTIVITIES

The Ulster Chief Commissioners Report for Girlguiding Ulster for 2021-2022 is set out in full below.

The Statement of Purpose, laid out below, summarises the objects of the Association as expressed in the governing document of the Association, which is the Royal Charter dated 1922.

#### Statement of Purpose

Girlguiding UK enables girls and young women to develop their potential and to make a difference to the world.

The strategic plan for Girlguiding Ulster follows the key themes from the GGUK plan.

#### Strategic Plan

Girlguiding Ulster continue to follow the key themes of the Girlguiding UK strategic plan "Today, Tomorrow, Together" which encompasses how we create exceptional experiences for girls and young women, how we can make volunteering even more rewarding and an enriching experience for our members and how we can be more inclusive and impactful.

This financial year finally saw Girlguiding Ulster back to fully operational status after 2 years of various restrictions due to the Covid 19 pandemic. Units were able to meet in their usual venues and a full guiding programme was undertaken again and our membership which had fallen during the previous year increased by 13.45%.

During 2022 we celebrated the Centenary of Girlguiding Ulster with many special events for all our membership.

#### Reserves

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) are such as provide a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps. The Trustees continue to monitor the level of reserves

#### Exceptional Experiences for Girls

Girls in all sections continued to work towards their Theme awards, Skill Builder awards and Interest Badges with over 6500 badges being awarded.

ICE (International Community Experience) saw Guides aged 11-13 years of age take part in activities over 3 weekends, the final one of which was held in Roscommon.

Alongside many unit camps and Brownie Pack Holidays, 3 weekend Centenary camps took place for over 200 Brownies, Guides and Rangers during the summer months at Lorne Estate. A Centenary fun day was also held for our Rainbows. Girlguiding Ulster produced a Centenary challenge pack for all sections and over 3500 badges which had been designed by a Brownie from Co Tyrone, were awarded to girls.

9 girls were selected from Girlguiding Ulster to be part of a Scout patrol from Greater Manchester to attend the World Scout Jamboree 2023 in South Korea. The girls travelled to Manchester for 3 training weekends with a further 2 still to take place.

We continued to offer girls in all section's valuable outdoor activity experiences, with Rainbows enjoying a Rhythm & Rhyme Day, Brownies a Myths and Legends day and Guides and Rangers a Marvel Us Adventure day. In December, Brownies and Rainbows visited Santa in his Grotto at Lorne and many units enjoyed an exclusive screening of Matilda, the Musical on its release in Odeon cinemas. In February, Thinking Day events were held for all sections. 2 Army skill builder days were run at Palace Barracks and the Army Reserve Centre, Limavady where girls had the opportunity to work towards Skills Builders, first aid and camping along with changing a tyre and building a wheelbarrow. Activity days for all sections were held at W5.

In June the construction of three new site huts for our campsites (including tent stores and food preparation areas) along with 3 toilet and shower blocks were completed. Additionally a self-contained classroom/meeting room was added to our estate. In November we officially dedicated this new facility in memory of our Vice President, the late Ivy Lee, MBE, a long and valued member of Girlguiding Ulster, and were delighted to welcome members of Ivy's family to the event.

In November over 114 girls attended a UK Parliament event at Stormont and a further 60 at Craigavon Civic Centre. Girls had the opportunity to take part in a debate and then ask questions of the MLA's (and one MP) who attended before casting their votes. The annual Girlguiding UK, Girls Attitude Survey was launched in October which this year contained NI statistics showing how girls aged 7-21 are concerned about their mental health, gender stereotypes and needing to feel safe and protected. Girlguiding Ulster Young Advocates presented the findings to our invited audience of local councillors and partners and, EA representatives. One of our Advocates attended Parliament to speak on the importance of keeping girls and young women safe online. Girlguiding Ulster also have young member representation on the Girlguiding UK Council and Girlguiding UK youth steering group, Amplify.

Our Young Member Executive met on 4 occasions across the year and held their first event, a Prom and overnight stay at Lorne, attended by over 80 girls.

YEAR ENDED 31 MARCH 2023

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#### Rewarding Volunteer Experience

We are indebted to our dedicated volunteers for their continued commitment in delivering our guiding programme to all our young members.

The launch of our Centenary events took place at the start of March 2022. Unfortunately, this event had to take place on zoom as restrictions still had an impact on large groups gathering together. The event was well attended, and leaders greatly enjoyed hearing from our Chief Guide, Amanda Medler and Jillian Van Turnhout, a former Chief Commissioner of Irish Girl Guides. We held 2 events across the year to celebrate our Centenary with our members. "Time to Remember" Tea Parties were held at Lorne where our archivists had put together a wonderful display depicting guiding through the last 100 years. In October over 200 members enjoyed a celebration lunch in Cookstown where we were joined by our Chief Guide and our guest speaker, Susan McEwan who spoke about inspiring women to be the best version of themselves.

Across the year we have continued to offer training for our leaders covering A Safe Space, First Response, Programme, Accounts, Doing our Best, Going Away With, CCNI, EA registration and annual reporting/completing annual returns for CCNI. This has been supplemented by training for our Commissioners on Complaints & Compliance, Safeguarding, Residential Event sign off, Growth & Retention and Succession Planning. County Commissioners also attended a Girlguiding UK conference in Birmingham where the theme was "Confident, Competent, Empowerment and Happy!" Additionally, our Safeguarding leaders attended a conference in September. After all training sessions members receive a link to an evaluation survey, the results of which are analysed enabling improvements to be made going forward.

All volunteers receive monthly updates on events, training and other opportunities through our E News and social media posts and can attend in person District meetings in their area. They were invited to a zoom call, "Get Set for Guiding" at the start of September giving updates on upcoming training opportunities, events calendar, and Lorne Estate. In January, after receiving a grant from the Dormant Accounts Fund we launched our 2 year project called 'GREAT' looking at succession planning and sustainability of our organisation. We recognise the knowledge and passion our volunteers have for Guiding and, therefore, all Leaders/Young Leaders were invited to a meeting in their county to be included in these initial discussions that will shape the future of Girlguiding Ulster. We look forward to seeing how this progresses over the next 2 years.

In May, 12 of our Leaders had the opportunity to volunteer at a Garden Party at Buckingham Palace and several members volunteered at the Queens Platinum Jubilee celebrations while others were able to attend the Queen's Jubilee pageant and one leader was selected to attend the Garter Procession at Windsor Castle. GGU was delighted to take part in the official beacon lighting ceremony to celebrate the Queens Platinum Jubilee.

It was with great sadness that we learnt of the death of our Patron, Her Majesty The Queen on 8th September 2022. Over the next 10 days many of our members gathered to show their respect and Girlguiding Ulster were honoured to receive an invitation to St Anne's Cathedral for a Service of Reflection for the life of Her Majesty and our previous Chief Commissioner, Mrs Brenda Herron received an invitation to the state funeral.

#### Inclusive and Impactful

GGU has employed a project worker to take part in the RIIG project (Regional Inclusion, Innovation and Growth) funded by Garfield Weston through GGUK. This project focuses on Girlguiding in the west of our province, carrying out workshops in areas or communities where Girlguiding isn't represented at present and to understand the reasons why.

In May, after an inspection, Lorne Estate's activity programme was again successful in retaining its Adventuremark status. In July GGU took part in the Belfast Pride parade for the first time. In the same month we were awarded a NI Autism Impact Award, in recognition of the excellent service we provide for our members who have autism, as well as our appointment of two Autism Champions to give leader support within GGU.

In September we launched our new recruitment advertising campaign including 28 prime time TV advertisements, targeted Facebook posts and provided recruitment posters and flyers to every unit, resulting in 1953 visits to our Girlguiding Ulster website.

With all restrictions lifted GGU were able to run successful Easter and Summer schemes and mid-week bookings from schools and youth groups have returned to pre pandemic levels.

In January our annual satisfaction survey was sent to our 1600 adult members seeking their feedback on safeguarding, programme resources, governance support, trainings, events, and communications. This year's results showed that 90% were satisfied or very satisfied in all these areas.

Lorne Volunteers is a new group who have given their time to help with the maintenance of Lorne Estate. Since January they have planted over 400 bulbs, planted trees, painted picnic benches, removed ivy from perimeter walls and prepared hanging baskets.

We were delighted to present 220 Long Service awards to our volunteers to express our thanks and recognise the continued impact they have on the young members of our organisation. We particularly wish to extend our congratulations to Mrs Brenda Herron and Mrs Helena White who received National Honours in acknowledgement of their outstanding service to guiding. In June, Girlguiding Ulster Executive made a presentation to Mrs Claire Flowers, CEO Girlguiding Ulster, in recognition of her 25 years of service to our organisation.

Working with our HR company and with full consultation with our staff, GGU designed our Performance Development Review document for staff appraisals and a competency framework, to support the achievements of our strategic objectives.

Lorne is continuing to diversify its income and were delighted to welcome a film crew for 10 days in June when Lorne Estate became the location set for the movie "The Last Rifleman".

Girlguiding Ulster and Lorne Estate are grateful for all the grants that are received, in particular from Education Authority, Dormant Accounts fund, Garfield Weston and the Tesco Community grant. Thanks also go to Girlguiding UK for support with subscription payments, Friends of Lorne for their continued support and the Army for their support for both our camps and skills days.

#### Conclusion

In the first full year of trading since the pandemic, Girlguiding Ulster and Lorne Estate have had a successful year. This can be attributed to strong stewardship of our assets by our Trustees under the direction of our CEO. Sincere thanks must go to all our volunteers, staff, and partners who consistently go the extra mile to make sure that our guiding programme is delivered and needs of all our members are met.

YEAR ENDED 31 MARCH 2023

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#### REVIEW OF THE FINANCIAL POSITION

The financial statements annexed to this Report are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

#### Financial Resources

Girlguiding Ulster made a profit in 2022/2023. However, there were losses on investments. We continue to ensure the financial sustainability of Girlguiding Ulster. We actively seek grants for programme and capital expenditure.

#### The Statement of Financial Activities (SOFA)

Incoming and outgoing resources for the year are detailed in the SOFA, together with the recognised gains or losses on investments. These are shown separately for Girlguiding Ulster's Unrestricted funds, which may be used at the discretion of the Ulster Executive and Girlguiding Ulster's Restricted Funds, which must be spent in accordance with the donors' wishes.

Overall net incoming resources for the year amounted to negative £26,710 compared with (£95,487 positive) in 2022.

An important feature of the SOFA is the analysis of outgoing resources between direct charitable expenditure on Girlguiding Ulster's activities, fundraising and publicity, and management and administration. Direct charitable expenditure represents 88% (2022- 80%) of the total resources expended.

#### The Balance Sheet

As regards the assets of Girlguiding Ulster, the tangible fixed assets are held to support its activities.

The annual financial statements for 2022 are annexed to this Report and they include a report by Girlguiding Ulster's auditors Moore (N.I.) LLP. The financial statements comply with the current statutory requirements and with the requirements of the Guide Associations Royal Charter, and were approved by the Ulster Executive to be submitted to Girlguiding Ulster's Annual General Meeting for adoption.

#### Risk Statement


The main risks which Girlguiding Ulster faces are uncertainty of funding, the importance of increasing midweek business in Lorne and the cost of living crisis. Major risks are reviewed by the Executive on a regular basis to ensure that risks are mitigated as far as possible.

#### Plans for Future Periods

It is hoped that our membership will continue growing and there will be emphasis on recruiting & retraining adult volunteers.

This report was approved by the Ulster Executive at its meeting on 6 September 2023 and the Ulster Chief Commissioner was authorised to sign it on their behalf.

Mrs D McDowell  
Ulster Chief Commissioner  
Lorne House, Craigavad  
Holywood BT18 0BP

  
3.10.23

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE

YEAR ENDED 31 MARCH 2023

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**Opinion**

We have audited the financial statements of The Guide Association in Northern Ireland for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive with respect to going concern are described in the relevant sections of this report.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The executive is 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 or apparent material misstatements, 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 exception**

We have nothing to report in respect of the following matters where the Charities Act 2008 & 2013 requires us to report to you if, in our opinion:

- the information given in the Executive's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

YEAR ENDED 31 MARCH 2023

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**Responsibilities of the executive**

As explained more fully in the executive's responsibilities statement set out on page 4, the executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive determines is 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, the executive is responsible for assessing the charity'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 the executive either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

**Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud**

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2008 & 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit.

We 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 our 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 purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive.
- Conclude on the appropriateness of the executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

YEAR ENDED 31 MARCH 2023

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- 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 fair presentation.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Ulster Executive, as a body. Our audit work has been undertaken so that we might state to the Ulster Executive 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 any party other than the charity and Ulster Executive as a body, for our audit work, for this report, or for the opinion we have formed.

Moore (N.I.) LLP

Moore (N.I.) LLP  
Statutory Auditor

Donegal House  
7 Donegal Square North  
Belfast  
Northern Ireland  
BT1 5GB

3. 10. 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds		Restricted	Total	Total
		General	Designated	Funds	2023	2022
<b>Income and endowments from:</b>						
<b>Charitable activities:</b>						
Membership subscriptions	3	£ 116,365	£ -	£ 27,380	£ 143,745	£ 181,792
Members trading	4	439,410	-	-	439,410	102,535
International trips		-	-	-	-	13,427
Events income	5	23,613	-	-	23,613	5,740
Grants receivable	5	-	-	519,929	519,929	667,345
<b>Donations and legacies:</b>						
Donations		9,294	-	-	9,294	5,627
<b>Investments:</b>						
Investment income	7	29,505	-	476	29,981	22,826
<b>Other income:</b>						
Interest receivable		1,514	-	-	1,514	29
Fundraising	6	-	9,329	-	9,329	-
<b>Total income and endowments</b>		<b>619,702</b>	<b>9,329</b>	<b>547,785</b>	<b>1,176,816</b>	<b>999,321</b>
<b>Expenditure on:</b>						
<b>Charitable activities:</b>						
Members trading	8	(431,383)	-	(23,877)	(455,260)	(341,280)
International trips	8	-	-	-	-	-
Guiding development	8	(34,303)	-	(172,949)	(207,252)	(147,481)
Events & other	8	(7,697)	-	(325,019)	(332,715)	(277,680)
		<b>(473,382)</b>	<b>-</b>	<b>(521,845)</b>	<b>(995,227)</b>	<b>(766,441)</b>
<b>Other expenditure:</b>						
Fundraising	9	(11,426)	(1,453)	-	(12,879)	(8,308)
Governance	10	(44,494)	-	(3,503)	(47,997)	(40,811)
Depreciation		(72,366)	-	-	(72,366)	(74,908)
Profit/(loss) on disposal		-	-	-	-	(75,462)
<b>Total expenditure</b>		<b>(601,668)</b>	<b>(1,453)</b>	<b>(525,348)</b>	<b>(1,128,469)</b>	<b>(965,930)</b>
Net gain/(loss) on investments	7	(74,347)	-	(551)	(74,898)	62,098
<b>Net income/(expenditure)</b>		<b>56,314</b>	<b>7,876</b>	<b>21,887</b>	<b>26,551</b>	<b>95,489</b>
Transfers between funds		-	-	-	-	-
<b>Net movements in funds</b>		<b>56,314</b>	<b>7,876</b>	<b>21,887</b>	<b>26,551</b>	<b>95,489</b>
<b>FUNDS B/F 1ST APRIL 2022</b>		<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>	<b>2,833,586</b>
<b>FUNDS C/F 31 MARCH 2023</b>		<b>2,007,228</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,524</b>	<b>2,929,075</b>

The notes on pages 12-21 form part of these financial statements and should be read in conjunction herewith.

The Statement of Financial Activities (incorporating the income and expenditure account) is included in note 23 to the financial statements for the prior year ended 31 March 2022

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
TANGIBLE FIXED ASSETS	12		1,579,667		1,642,833
FIXED ASSET INVESTMENTS	13		983,064		1,060,300
<b>CURRENT ASSETS</b>					
Stocks	14	6,993		9,374	
Debtors	15	40,663		41,057	
Grants	15	-		358,456	
Bank and cash balances	16	359,133		234,040	
		<u>406,789</u>		<u>642,927</u>	
<b>CURRENT LIABILITIES</b>	17	<u>(66,996)</u>		<u>(416,985)</u>	
<b>NET CURRENT ASSETS</b>			339,793		225,942
<b>NET ASSETS</b>			<u>2,902,524</u>		<u>2,929,075</u>
<b>FINANCED BY:-</b>					
<b>UNRESTRICTED FUNDS</b>					
General funds	18/20	2,007,228		2,063,542	
Designated funds	18/20	421,398		413,522	
<b>TOTAL UNRESTRICTED FUNDS</b>		<u>2,428,627</u>		<u>2,477,064</u>	
<b>RESTRICTED FUNDS</b>	19/20		473,897		452,011
			<u>2,902,524</u>		<u>2,929,075</u>

The financial statements were approved by the Ulster Executive Committee on 6 September 2023 and signed on their behalf by:

  
Mrs Debbie McDowell 3:10-23  
Ulster Chief Commissioner

  
Mr Patrick Wilson  
Ulster Honorary Treasurer

The notes on pages 12-21 form part of these financial statements and should be read in conjunction herewith.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
CASHFLOW STATEMENT

YEAR ENDED 31 MARCH 2023

	<u>Note</u>	2023	2022
		£	£
<b>Net cash inflow</b>			
From operating activities	22	803,051	(61,220)
<b>Returns on investments and servicing of finance</b>			
Interest paid		(1,027)	(784)
Interest received		64	29
Investment income		20,385	22,826
<b>Net cashflow from returns on investments and servicing of finance</b>		19,422	22,071
<b>Capital expenditure and financial investment</b>			
Payment to acquire tangible fixed assets		(39,382)	(42,301)
Payment to acquire additional investments		(383,596)	(363,711)
Proceeds on sale of investments		466,438	299,768
<b>Net cashflow from capital expenditure and financial investment</b>		43,460	(106,244)
<b>Increase/(decrease) in cash</b>		865,933	(145,393)
Cash and cash equivalents at the beginning of the year		121,310	379,433
<b>Total cash and cash equivalents at the end of the year</b>		987,243	234,040

YEAR ENDED 31 MARCH 2023

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## 1. STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies applied in the preparation of the financial statements are as follows:

### Income recognition

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.

### Fund accounting- Unrestricted Funds

Girlguiding Ulster's Unrestricted Funds consist of funds which may be used for its purpose at its discretion. These are comprised of a General Fund and two+ Designated Funds.

### Fund accounting- Restricted Funds

Girlguiding Ulster's Restricted Funds now consist of six funds where the donor has imposed restrictions on the use of the funds. The accounting records separate these restricted funds from the unrestricted funds of Girlguiding Ulster. A schedule of the movements on each restricted fund is set out in note 19.

### Fund accounting - Designated funds

Designated funds are unrestricted funds set aside at the discretion of the executive for specific purposes.

### Incoming Resources

- (i) Subscription income received is credited to revenue in the year of receipt.
- (ii) The block grant receivable from the Youth Council for Northern Ireland is credited to revenue account in the year in which it is awarded.
- (iii) All other incoming resources are accounted for when due except donations, which are accounted for when received.

### Grants

Revenue grants are credited to revenue in the period in which the related expenditure is incurred.

### Expenditure

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.

### Basis of allocation or apportionment of expenditure

Expenditure during the year is analysed into the three categories required by the SORP:

- Direct charitable expenditure (note 8)
- Fundraising and publicity costs (note 9)
- Management and administration costs (note 10)

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, or at valuation, less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful lives. The annual rates of depreciation used are as follows:

Fixtures and Fittings	- 10% Reducing balance
Office Equipment	- 10% Reducing balance
Buildings	- 2% Straight Line

### Investments

Investments are stated at market value at the balance sheet date in accordance with the SORP.

Realised and unrealised gains or losses on investment assets are accounted for within the particular funds of which the investment assets form a part.

YEAR ENDED 31 MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (cont'd)

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Pensions**

Girlguiding Ulster contributes to two defined contribution schemes for its staff; Scottish Widows and Legal & General. The assets of each scheme are held separately from those of Girlguiding Ulster. The annual contributions payable are charged to the statement of financial activities in the year they are paid.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Going Concern**

The charity prepares its accounts on the going concern basis. Management believe that the charity has the ability to continue as a going concern over the next 12 months as there are sufficient reserves to meet expenses and liabilities as they fall due. Managements assessment of the going concern of the charity includes consideration of the Covid 19 outbreak. Management are satisfied that they are taking appropriate action to manage the situation.

**2. TAXATION STATUS**

The Guide Association, Province of Ulster is a registered charity, number NIC103728.

**3. MEMBERSHIP SUBSCRIPTION INCOME**

Membership subscription income received during the year amounted to £143,745 (2022 - £181,792)

**4. MEMBERS TRADING INCOME**

	Unrestricted funds		Restricted	Total	Total
	General	Designated	Funds	2023	2022
	£	£	£	£	£
Shop sales	15,388	-	-	15,388	31,404
Activities	168,215	-	-	168,215	51,802
Catering	53,870	-	-	53,870	7,218
Hire	201,937	-	-	201,937	12,111
	<b>439,410</b>	<b>-</b>	<b>-</b>	<b>439,410</b>	<b>102,535</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

	Unrestricted funds		Restricted Funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
<b>5. EVENTS INCOME &amp; GRANTS RECEIVABLE</b>					
Education Authority	-	-	150,000	150,000	150,000
King George Memorial Fund	-	-	136	136	142
Events Income	23,613	-	-	23,613	5,740
EA Capital Grant	-	-	297,293	297,293	256,995
Job Retention Scheme	-	-	-	-	7,490
Tesco Community Grant	-	-	1,000	1,000	-
Ulster Scots Agency	-	-	10,000	10,000	-
Girlguiding UK Subscription Support 2023	-	-	7,000	7,000	-
The National Lottery CF - Dormant Accounts Fund NI	-	-	22,500	22,500	-
Localised Restrictions Support Scheme	-	-	-	-	12,113
EA Covid Relief Fund	-	-	-	-	165,870
NI Tourist Board	-	-	-	-	12,500
EA Summer Programme Fund	-	-	-	-	9,412
EA Camp Equipment Grant	-	-	-	-	1,823
Dept of Finance Covid Large NAV Scheme	-	-	-	-	50,000
Arnold Clark Community Fund	-	-	-	-	1,000
GGUK RIIG Project	-	-	32,000	32,000	-
	23,613	-	519,929	543,542	673,085
<b>6. FUNDRAISING</b>					
	£	£	£	£	£
Lorne walk	-	9,329	-	9,329	-
	-	9,329	-	9,329	-
<b>7. INVESTMENT INCOME</b>					
	£	£	£	£	£
Dividends received	29,505	-	476	29,981	22,826
	29,505	-	476	29,981	22,826
Gains/(losses) on disposal of investments	(29,273)	-	-	(29,273)	4,721
Gains/(losses) on revaluation of investments	(45,074)	-	(551)	(45,625)	57,377
	(74,347)	-	(551)	(74,898)	62,098

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

8. DIRECTLY CHARITABLE EXPENDITURE

	Member Trading £	International Trips £	Development of Guiding £	Events & Other £	Total 2023 £	Total 2022 £
<b>Events &amp; project expenditure</b>						
King George Memorial Fund	-	-	-	136	136	142
Events Expenditure	9,059	-	-	-	9,059	1,209
EA Capital Grant Expenditure	-	-	-	297,293	297,293	256,995
Girlguiding UK Subscription Support 2023	-	-	-	7,000	7,000	-
The National Lottery CF - Dormant Accounts Fund NI	-	-	-	9,590	9,590	-
Tesco Community Grant	-	-	-	1,000	1,000	-
Ulster Scots Agency	-	-	-	10,000	10,000	-
Peer Education	-	-	-	-	-	-
EA Summer Programme Fund	-	-	-	-	-	9,412
EA Camp Equipment Grant	-	-	-	-	-	1,823
Arnold Clark Community Fund	-	-	-	-	-	1,000
	9,059	-	-	325,019	334,078	270,581
<b>Recurring expenditure</b>						
Shop purchases	9,113	-	-	-	9,113	34,584
Online shop	-	-	-	-	-	1,426
Staff costs	220,455	-	137,785	4,143	362,384	257,771
Outsourced catering costs	63,698	-	-	-	63,698	3,294
Outsourced cleaning costs	28,594	-	17,871	1,021	47,487	7,813
Guiding development	-	-	7,288	-	7,288	2,096
Repairs & maintenance	18,270	-	11,419	653	30,342	43,388
Irrecoverable VAT	23,057	-	-	-	23,057	13,538
Insurance	8,587	-	5,367	307	14,260	12,682
Heat, light & rates	30,835	-	19,272	1,101	51,208	22,719
Telephone & IT costs	12,245	-	7,653	437	20,335	38,042
Postage, stationery & photocopying	956	-	597	34	1,587	3,893
Professional fees & licenses	4,219	-	-	-	4,219	13,804
Credit card costs	1,949	-	-	-	1,949	1,879
Sundry expenses	2,600	-	-	-	2,600	8,315
Centenary expenses	5,282	-	-	-	5,282	5,940
Activities expenses	15,477	-	-	-	15,477	21,741
Archives expenses	776	-	-	-	776	-
Awards expenditure	-	-	-	-	-	684
Campsite facility	88	-	-	-	88	2,251
	446,201	-	207,252	7,697	661,149	495,860
<b>TOTAL</b>	<b>455,260</b>	<b>-</b>	<b>207,252</b>	<b>332,715</b>	<b>995,227</b>	<b>766,441</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

9. FUNDRAISING COSTS	2023	2022
	£	£
Staff costs	7,873	5,543
Heat, light & rates	1,101	489
Repairs & maintenance	653	933
Insurance	307	273
Cleaning	1,021	168
Telephone & IT costs	437	818
Postage, stationery & photocopying	34	84
Lorne Walk expenses	1,453	-
	<u>12,879</u>	<u>8,308</u>

10. GOVERNANCE COSTS	2023	2022
	£	£
Staff costs	19,684	13,859
Audit fees	5,200	4,300
Committee expenses	2,747	1,332
Heat, light & rates	2,753	1,221
Repairs & maintenance	1,631	2,333
Insurance	767	682
Cleaning	2,553	420
Telephone & IT costs	1,093	2,045
Postage, stationery & photocopying	85	209
Investment management fees	10,723	13,626
Bank interest & charges	760	784
	<u>47,997</u>	<u>40,811</u>

10a AUDITORS' REMUNERATION

Auditor's remuneration shown in governance costs (note 10) totalled £4,750 (2022: £4,300)

11. STAFF NUMBERS AND REMUNERATION

The average number of full-time, part-time and casual staff employed by Girlguiding Ulster during the year was 32 (2022 - 21).

The total remuneration and staff expenses paid in respect of these staff (including national insurance and pension contributions) was £393,670 (2022 - £277,174). There were no employees whose emoluments exceeded £60,000.

The key management personnel of Girlguiding Ulster comprised of 3 members of staff (2022: 3), and the total remuneration paid in respect of these staff (including national insurance and pension contributions) was £142,823 (2022 - £128,184).

12. TANGIBLE FIXED ASSETS

COST/VALUATION	Land & Buildings	Equipment & Furniture	Total
	£	£	£
AT 1 April 2022	2,156,732	678,636	2,835,368
Additions	3,770	5,429	9,199
Disposals	-	-	-
At 31st March 2023	<u>2,160,502</u>	<u>684,065</u>	<u>2,844,567</u>
DEPRECIATION			
AT 1 April 2022	799,859	392,676	1,192,535
Charge for year	43,210	29,155	72,365
Accumulated depreciation released	-	-	-
At 31st March 2023	<u>843,069</u>	<u>421,831</u>	<u>1,264,900</u>
NET BOOK VALUE			
At 31st March 2023	<u>1,317,433</u>	<u>262,234</u>	<u>1,579,667</u>
At 31st March 2022	<u>1,356,873</u>	<u>285,960</u>	<u>1,642,833</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

13. INVESTMENTS	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Market value at 1st April 2022	1,051,285	-	9,015	1,060,300	938,980	
Additions at cost	288,349	-	-	288,349	363,711	
Disposals at market value	(319,929)	-	-	(319,929)	(299,768)	
Unrealised gain/(loss) on revaluation	(45,105)	-	(551)	(45,656)	57,377	
Market value at 31st March 2023	974,600	-	8,464	983,064	1,060,300	
Listed investments	974,600	-	4,459	979,059	1,055,634	
Other investments	-	-	4,005	4,005	4,666	
	974,600	-	8,464	983,064	1,060,300	

The Guide Association, Province of Ulster holds 100% of the issued share capital of The Guide Association Limited a dormant company registered in Northern Ireland.

14. STOCKS

Stocks represent goods for resale and are part of unrestricted general funds.

15. DEBTORS

	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Debtors	1,831	-	-	1,831	8,292	
Grants Due	-	-	-	-	358,456	
Prepayments and accrued Income	41,157	-	-	41,157	23,454	
VAT	(2,325)	-	-	(2,325)	9,311	
	40,663	-	-	40,663	399,513	

16. BANK AND CASH

	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Province of Ulster Account, Ulster Bank	(832,739)	421,398	434,534	23,194	11,943	
Fundraising Account, Ulster Bank	8,662	-	-	8,662	783	
Restricted Account, Ulster Bank	-	-	30,423	30,423	28,893	
Savings Account, Ulster Bank	291,864	-	-	291,864	185,350	
Petty Cash	20	-	-	20	20	
Redmayne Bentley	4,970	-	-	4,970	7,051	
	(527,222)	421,398	464,957	359,133	234,040	

Surplus cash balances that were not required for immediate use, were transferred to investments during the year. (See note 13 also).

17. CREDITORS	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Accruals	25,860	-	-	25,860	40,746	
Deferred income	8,913	-	-	8,913	35,718	
Other Creditors	32,223	-	-	32,223	340,521	
	66,996	-	-	66,996	416,985	

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

18. MOVEMENTS IN UNRESTRICTED FUNDS

	Opening Balance	Income £	Expenditure £	Recognised Gains/ (losses)	Transfers (to)/from Funds	Closing Balance
General Fund	2,063,542	619,702	(601,668)	(74,347)	-	2,007,228
Designated Funds:						
Lorne Walk	782	9,329	(1,453)	-	-	8,658
Exceptional Repairs	412,740	-	-	-	-	412,740
	413,522	9,329	(1,453)	-	-	421,398
	2,477,064	629,030	(603,121)	(74,347)	-	2,428,627

19. MOVEMENTS IN RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Investment Gains/ (losses) £	Transfers (to)/from Funds £	Closing Balance £
Pratt Memorial Bursary	2,812	149	-	(172)	-	2,789
Miss Louise McBride	1,454	77	-	(89)	-	1,442
Colonel GG Moody	589	31	-	(36)	-	584
Estate of Dr Anna Watson	2,356	124	-	(144)	-	2,336
Haughton Bequest	1,804	95	-	(110)	-	1,789
Lorne Development	442,996	-	-	-	-	442,996
King George Memorial Fund	-	136	(136)	-	-	-
Education Authority	-	150,000	(150,000)	-	-	-
EA Capital Grant	-	297,293	(297,293)	-	-	-
Tesco community grant	-	1,000	(1,000)	-	-	-
Ulster scots agency	-	10,000	(10,000)	-	-	-
Girlguiding UK Sub support	-	7,000	(7,000)	-	-	-
GGUK RIIG Project	-	32,000	(22,949)	-	-	9,051
Property & Maintenance Fund	-	27,380	(27,380)	-	-	-
Fundraising	-	-	-	-	-	-
Dormant Accounts Fund NI	-	22,500	(9,590)	-	-	12,910
	452,011	547,785	(525,348)	(551)	-	473,897
	2,929,075	1,176,816	(1,128,469)	(74,898)	-	2,902,524

YEAR ENDED 31 MARCH 2023

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2023 £	Total 2022 £
<b>UNRESTRICTED FUNDS</b>						
General	1,579,667	974,600	(546,562)	-	2,007,705	2,063,542
Designated:						
Lorne Walk	-	-	8,658	-	8,658	782
Exceptional Repairs	-	-	412,740	-	412,740	412,740
	-	-	421,398	-	421,398	413,522
	1,579,667	974,600	(125,165)	-	2,429,102	2,477,064
<b>RESTRICTED FUNDS</b>						
	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2023 £	Total 2022 £
Pratt Memorial Bursary	-	2,789	-	-	2,789	2,812
Miss Louise McBride	-	1,442	-	-	1,442	1,453
Colonel GG Moody	-	584	-	-	584	589
Estate of Dr Anna Watson	-	2,336	-	-	2,336	2,356
Haughton Bequest	-	1,789	-	-	1,789	1,805
Lorne Development	-	-	442,996	-	442,996	442,996
GGUK RIIG Project	-	-	9,051	-	9,051	-
Dormant Accounts Fund NI	-	-	12,910	-	12,910	-
	-	8,940	464,957	-	473,897	452,011
<b>TOTAL FUNDS</b>	1,579,667	983,540	339,792	-	2,902,999	2,929,075

21. CONNECTED CHARITIES

The Guide Association, Province of Ulster is connected to The Guide Association whose headquarters are at 17/19 Buckingham Palace Road, London. There are other Countries, Regions, Counties, Divisions, Districts and Units which are responsible as separate charities for their own finances.

The Trefoil Guild and The Guide Association Trust Corporation are also connected parties.

Material Transactions with connected charities are set out in the notes to the accounts and in the statement of financial activities.

Mr Patrick Wilson acts as Honorary Treasurer and has a business relationship with Redmayne Bentley LLP, payments were made to Redmayne Bentley LLP for professional services during the year. These amounted to £10,723 (2022 - £13,626).

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net movement in funds	(26,551)	95,489
Finance costs	-	784
Interest received	(1,514)	(29)
Investment income	(28,991)	(22,826)
(Gain)/Loss on investments	74,898	(57,378)
(Gain)/Loss on disposals	-	75,462
Depreciation	72,366	74,908
(Increase)/Decrease in stocks	2,381	26,296
(Increase)/Decrease in debtors	358,758	(363,119)
Increase/(Decrease) in creditors	351,704	109,193
	803,051	(61,220)

YEAR ENDED 31 MARCH 2023

23. STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	<u>Unrestricted funds</u>		<u>Restricted</u>	<u>Total</u>
	<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2022</u>
<b><u>Income and endowments from:</u></b>				
<b>Charitable activities:</b>				
Membership subscriptions	£ 153,088	£ -	£ 28,704	£ 181,792
Members trading	102,535	-	-	102,535
International trips	13,427	-	-	13,427
Events income	5,740	-	-	5,740
Grants receivable	82,103	-	585,242	667,345
<b>Donations and legacies:</b>				
Donations	5,627	-	-	5,627
<b>Investments:</b>				
Investment income	22,398	-	428	22,826
<b>Other income:</b>				
Interest receivable	29	-	-	29
Fundraising	-	-	-	-
<b>Total income and endowments</b>	<b>384,947</b>	<b>-</b>	<b>614,374</b>	<b>999,321</b>
<b><u>Expenditure on:</u></b>				
<b>Charitable activities:</b>				
Members trading	(122,421)	-	(218,859)	(341,280)
International trips	-	-	-	-
Guiding development	(21,766)	-	(125,715)	(147,481)
Events & other	(7,758)	(550)	(269,372)	(277,680)
	<b>(151,945)</b>	<b>(550)</b>	<b>(613,946)</b>	<b>(766,441)</b>
<b>Other expenditure:</b>				
Fundraising	(8,308)	-	-	(8,308)
Governance	(40,811)	-	-	(40,811)
Depreciation	(74,908)	-	-	(74,908)
Profit/(loss) on disposal	(75,462)	-	-	(75,462)
<b>Total expenditure</b>	<b>(351,434)</b>	<b>(550)</b>	<b>(613,946)</b>	<b>(965,930)</b>
Net gain/(loss) on investments	61,485	-	613	62,098
<b>Net income/(expenditure)</b>	<b>94,998</b>	<b>(550)</b>	<b>1,041</b>	<b>95,489</b>
Transfers between funds	10,836	(10,408)	(428)	-
<b>Net movements in funds</b>	<b>105,834</b>	<b>(10,958)</b>	<b>613</b>	<b>95,489</b>
<b>FUNDS B/F 1ST APRIL 2021</b>	<b>1,957,708</b>	<b>424,480</b>	<b>451,398</b>	<b>2,833,586</b>
<b>FUNDS C/F 31 MARCH 2022</b>	<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>



**The Guide Association in Northern Ireland**

Northern Ireland - Charity number 103728

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# Annual return

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER

REPORT AND  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED  
31 March 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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The Executive of the Guide Association, Province of Ulster ("Girlguiding Ulster") is pleased to present its report for the year ended 31 March 2023.

**GOVERNING DOCUMENT AND CONSTITUTION**

Girlguiding Ulster is a registered charity (Charity Registration number NIC103728) with its headquarters at Lorne House, Station Road, Craigavad, Holywood, Co.Down, BT18 0BP.

**ORGANISATION STRUCTURE**

The Ulster Chief Commissioner of Girlguiding Ulster is a member of the Operational Delivery Group of The Guide Association and Chairperson of the Ulster Executive. Girlguiding Ulster is divided into nine "Counties" each represented by a County Commissioner.

Charity Trustees are appointed by the Ulster Chief Commissioner who is the Chairperson of the Trustee Committee. All County Commissioners are Trustees and when one of these roles is due to change, the Ulster Chief Commissioner writes to all adult leaders in the County concerned for them to nominate a potential County Commissioner. Once names are received the Chief and Deputy Chief Commissioners meet with each of the candidates, explain the role and the duty that they have as Trustees of Girlguiding Ulster. For other roles on the Trustee board, there is a role description which is circulated to all adult volunteers via an e-news, social media and through County channels. Anyone can apply and then meetings again are held with the Chief and Deputy Chief Commissioners to select the appropriate candidate.

All Trustees attend Trustee trainings both at UK and Northern Ireland levels. County Commissioners when appointed are partnered with a mentor who is a previous County Commissioner.

Trustees make all major decisions relating to the Charity. Day to day decisions are delegated to management staff and there is clear direction in the Girlguiding Ulster strategic plan as to what the aims and objectives of the organisation are over the next two year period. Budgets are set and staff are aware of departmental budget lines so any expenditure outside of this are discussed at Trustee meetings.

All Trustees complete a Related Party Transaction Certificate and Trustee Indemnity Insurance Declaration each financial year and this information is shared with the Accountants. Any connected charities or organisations are mentioned in Note 21 of the Annual Accounts.

**THE ULSTER EXECUTIVE**

The membership of the Committee shall be as follows:

- (i) The Ulster Chief Commissioner
- (ii) The Ulster Deputy Chief Commissioner (if appointed)
- (iii) The Ulster County Commissioners
- (iv) The Ulster Guiding Delivery Co-ordinator or her representative
- (v) Two members aged between 18 and 25

The charity trustees of Girlguiding Ulster are the voting members of the Ulster Executive.

**Commissioners:**

D McDowell		L Mercer	(Appointed 1st June 2022)
L Morrow		R Gamble	
E Doran		A Cochrane	(Resigned 31st August 2022)
D Doherty		R Donnelly	(Appointed 1st September 2022)
C Neville		H McCullough	
N Falls	(Resigned 31st August 2022)	J Compton	
F McFadden	(Appointed 1st September 2022)	M Greer	
C Eakin		E Peden	
F Atwell	(Resigned 31st May 2022)		

**PROFESSIONAL ADVISORS AND CONSULTANTS**

**Bankers**

Ulster Bank Limited  
Arches Retail Park  
Connswater  
Belfast  
BT5 4AF

**Stockbrokers**

Redmayne Bentley LLP  
68 Wellington Park  
Belfast  
BT9 6DP

**Registered Auditors**

Moore (N.I.) LLP  
4th Floor, Donegall House  
7 Donegall Square North  
Belfast  
BT1 5GB

**Solicitors**

Carson Thompson  
Solicitors  
82a Newry Street  
Banbridge BT32 3HA

YEAR ENDED 31 MARCH 2023

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#### OBJECTIVES

Girlguiding Ulster as part of the world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders throughout the Province.

Its objectives are to:

- Create opportunities for more girls and adults to be part of Girlguiding Ulster
- Sustain an enjoyable and challenging programme of activities based on the Guiding method
- Enable and encourage all members to participate in decision making with Guiding
- Adapt the structure of Girlguiding Ulster to meet the needs of its members
- Identify and make effective use of all available resources and expertise of the benefit of Guiding
- Demonstrate the importance of Guiding's contribution locally, nationally and internationally

#### REVIEW OF THE ACTIVITIES

The Ulster Chief Commissioners Report for Girlguiding Ulster for 2021-2022 is set out in full below.

The Statement of Purpose, laid out below, summarises the objects of the Association as expressed in the governing document of the Association, which is the Royal Charter dated 1922.

#### Statement of Purpose

Girlguiding UK enables girls and young women to develop their potential and to make a difference to the world.

The strategic plan for Girlguiding Ulster follows the key themes from the GGUK plan.

#### Strategic Plan

Girlguiding Ulster continue to follow the key themes of the Girlguiding UK strategic plan "Today, Tomorrow, Together" which encompasses how we create exceptional experiences for girls and young women, how we can make volunteering even more rewarding and an enriching experience for our members and how we can be more inclusive and impactful.

This financial year finally saw Girlguiding Ulster back to fully operational status after 2 years of various restrictions due to the Covid 19 pandemic. Units were able to meet in their usual venues and a full guiding programme was undertaken again and our membership which had fallen during the previous year increased by 13.45%.

During 2022 we celebrated the Centenary of Girlguiding Ulster with many special events for all our membership.

#### Reserves

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) are such as provide a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps. The Trustees continue to monitor the level of reserves

#### Exceptional Experiences for Girls

Girls in all sections continued to work towards their Theme awards, Skill Builder awards and Interest Badges with over 6500 badges being awarded.

ICE (International Community Experience) saw Guides aged 11-13 years of age take part in activities over 3 weekends, the final one of which was held in Roscommon.

Alongside many unit camps and Brownie Pack Holidays, 3 weekend Centenary camps took place for over 200 Brownies, Guides and Rangers during the summer months at Lorne Estate. A Centenary fun day was also held for our Rainbows. Girlguiding Ulster produced a Centenary challenge pack for all sections and over 3500 badges which had been designed by a Brownie from Co Tyrone, were awarded to girls.

9 girls were selected from Girlguiding Ulster to be part of a Scout patrol from Greater Manchester to attend the World Scout Jamboree 2023 in South Korea. The girls travelled to Manchester for 3 training weekends with a further 2 still to take place.

We continued to offer girls in all section's valuable outdoor activity experiences, with Rainbows enjoying a Rhythm & Rhyme Day, Brownies a Myths and Legends day and Guides and Rangers a Marvel Us Adventure day. In December, Brownies and Rainbows visited Santa in his Grotto at Lorne and many units enjoyed an exclusive screening of Matilda, the Musical on its release in Odeon cinemas. In February, Thinking Day events were held for all sections. 2 Army skill builder days were run at Palace Barracks and the Army Reserve Centre, Limavady where girls had the opportunity to work towards Skills Builders, first aid and camping along with changing a tyre and building a wheelbarrow. Activity days for all sections were held at W5.

In June the construction of three new site huts for our campsites (including tent stores and food preparation areas) along with 3 toilet and shower blocks were completed. Additionally a self-contained classroom/meeting room was added to our estate. In November we officially dedicated this new facility in memory of our Vice President, the late Ivy Lee, MBE, a long and valued member of Girlguiding Ulster, and were delighted to welcome members of Ivy's family to the event.

In November over 114 girls attended a UK Parliament event at Stormont and a further 60 at Craigavon Civic Centre. Girls had the opportunity to take part in a debate and then ask questions of the MLA's (and one MP) who attended before casting their votes. The annual Girlguiding UK, Girls Attitude Survey was launched in October which this year contained NI statistics showing how girls aged 7-21 are concerned about their mental health, gender stereotypes and needing to feel safe and protected. Girlguiding Ulster Young Advocates presented the findings to our invited audience of local councillors and partners and, EA representatives. One of our Advocates attended Parliament to speak on the importance of keeping girls and young women safe online. Girlguiding Ulster also have young member representation on the Girlguiding UK Council and Girlguiding UK youth steering group, Amplify.

Our Young Member Executive met on 4 occasions across the year and held their first event, a Prom and overnight stay at Lorne, attended by over 80 girls.

YEAR ENDED 31 MARCH 2023

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#### Rewarding Volunteer Experience

We are indebted to our dedicated volunteers for their continued commitment in delivering our guiding programme to all our young members.

The launch of our Centenary events took place at the start of March 2022. Unfortunately, this event had to take place on zoom as restrictions still had an impact on large groups gathering together. The event was well attended, and leaders greatly enjoyed hearing from our Chief Guide, Amanda Medler and Jillian Van Turnhout, a former Chief Commissioner of Irish Girl Guides. We held 2 events across the year to celebrate our Centenary with our members. "Time to Remember" Tea Parties were held at Lorne where our archivists had put together a wonderful display depicting guiding through the last 100 years. In October over 200 members enjoyed a celebration lunch in Cookstown where we were joined by our Chief Guide and our guest speaker, Susan McEwan who spoke about inspiring women to be the best version of themselves.

Across the year we have continued to offer training for our leaders covering A Safe Space, First Response, Programme, Accounts, Doing our Best, Going Away With, CCNI, EA registration and annual reporting/completing annual returns for CCNI. This has been supplemented by training for our Commissioners on Complaints & Compliance, Safeguarding, Residential Event sign off, Growth & Retention and Succession Planning. County Commissioners also attended a Girlguiding UK conference in Birmingham where the theme was "Confident, Competent, Empowerment and Happy!" Additionally, our Safeguarding leaders attended a conference in September. After all training sessions members receive a link to an evaluation survey, the results of which are analysed enabling improvements to be made going forward.

All volunteers receive monthly updates on events, training and other opportunities through our E News and social media posts and can attend in person District meetings in their area. They were invited to a zoom call, "Get Set for Guiding" at the start of September giving updates on upcoming training opportunities, events calendar, and Lorne Estate. In January, after receiving a grant from the Dormant Accounts Fund we launched our 2 year project called 'GREAT' looking at succession planning and sustainability of our organisation. We recognise the knowledge and passion our volunteers have for Guiding and, therefore, all Leaders/Young Leaders were invited to a meeting in their county to be included in these initial discussions that will shape the future of Girlguiding Ulster. We look forward to seeing how this progresses over the next 2 years.

In May, 12 of our Leaders had the opportunity to volunteer at a Garden Party at Buckingham Palace and several members volunteered at the Queens Platinum Jubilee celebrations while others were able to attend the Queen's Jubilee pageant and one leader was selected to attend the Garter Procession at Windsor Castle. GGU was delighted to take part in the official beacon lighting ceremony to celebrate the Queens Platinum Jubilee.

It was with great sadness that we learnt of the death of our Patron, Her Majesty The Queen on 8th September 2022. Over the next 10 days many of our members gathered to show their respect and Girlguiding Ulster were honoured to receive an invitation to St Anne's Cathedral for a Service of Reflection for the life of Her Majesty and our previous Chief Commissioner, Mrs Brenda Herron received an invitation to the state funeral.

#### Inclusive and Impactful

GGU has employed a project worker to take part in the RIIG project (Regional Inclusion, Innovation and Growth) funded by Garfield Weston through GGUK. This project focuses on Girlguiding in the west of our province, carrying out workshops in areas or communities where Girlguiding isn't represented at present and to understand the reasons why.

In May, after an inspection, Lorne Estate's activity programme was again successful in retaining its Adventuremark status. In July GGU took part in the Belfast Pride parade for the first time. In the same month we were awarded a NI Autism Impact Award, in recognition of the excellent service we provide for our members who have autism, as well as our appointment of two Autism Champions to give leader support within GGU.

In September we launched our new recruitment advertising campaign including 28 prime time TV advertisements, targeted Facebook posts and provided recruitment posters and flyers to every unit, resulting in 1953 visits to our Girlguiding Ulster website.

With all restrictions lifted GGU were able to run successful Easter and Summer schemes and mid-week bookings from schools and youth groups have returned to pre pandemic levels.

In January our annual satisfaction survey was sent to our 1600 adult members seeking their feedback on safeguarding, programme resources, governance support, trainings, events, and communications. This year's results showed that 90% were satisfied or very satisfied in all these areas.

Lorne Volunteers is a new group who have given their time to help with the maintenance of Lorne Estate. Since January they have planted over 400 bulbs, planted trees, painted picnic benches, removed ivy from perimeter walls and prepared hanging baskets.

We were delighted to present 220 Long Service awards to our volunteers to express our thanks and recognise the continued impact they have on the young members of our organisation. We particularly wish to extend our congratulations to Mrs Brenda Herron and Mrs Helena White who received National Honours in acknowledgement of their outstanding service to guiding. In June, Girlguiding Ulster Executive made a presentation to Mrs Claire Flowers, CEO Girlguiding Ulster, in recognition of her 25 years of service to our organisation.

Working with our HR company and with full consultation with our staff, GGU designed our Performance Development Review document for staff appraisals and a competency framework, to support the achievements of our strategic objectives.

Lorne is continuing to diversify its income and were delighted to welcome a film crew for 10 days in June when Lorne Estate became the location set for the movie "The Last Rifleman".

Girlguiding Ulster and Lorne Estate are grateful for all the grants that are received, in particular from Education Authority, Dormant Accounts fund, Garfield Weston and the Tesco Community grant. Thanks also go to Girlguiding UK for support with subscription payments, Friends of Lorne for their continued support and the Army for their support for both our camps and skills days.

#### Conclusion

In the first full year of trading since the pandemic, Girlguiding Ulster and Lorne Estate have had a successful year. This can be attributed to strong stewardship of our assets by our Trustees under the direction of our CEO. Sincere thanks must go to all our volunteers, staff, and partners who consistently go the extra mile to make sure that our guiding programme is delivered and needs of all our members are met.

YEAR ENDED 31 MARCH 2023

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#### REVIEW OF THE FINANCIAL POSITION

The financial statements annexed to this Report are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

#### Financial Resources

Girlguiding Ulster made a profit in 2022/2023. However, there were losses on investments. We continue to ensure the financial sustainability of Girlguiding Ulster. We actively seek grants for programme and capital expenditure.

#### The Statement of Financial Activities (SOFA)

Incoming and outgoing resources for the year are detailed in the SOFA, together with the recognised gains or losses on investments. These are shown separately for Girlguiding Ulster's Unrestricted funds, which may be used at the discretion of the Ulster Executive and Girlguiding Ulster's Restricted Funds, which must be spent in accordance with the donors' wishes.

Overall net incoming resources for the year amounted to negative £26,710 compared with (£95,487 positive) in 2022.

An important feature of the SOFA is the analysis of outgoing resources between direct charitable expenditure on Girlguiding Ulster's activities, fundraising and publicity, and management and administration. Direct charitable expenditure represents 88% (2022- 80%) of the total resources expended.

#### The Balance Sheet

As regards the assets of Girlguiding Ulster, the tangible fixed assets are held to support its activities.

The annual financial statements for 2022 are annexed to this Report and they include a report by Girlguiding Ulster's auditors Moore (N.I.) LLP. The financial statements comply with the current statutory requirements and with the requirements of the Guide Associations Royal Charter, and were approved by the Ulster Executive to be submitted to Girlguiding Ulster's Annual General Meeting for adoption.

#### Risk Statement


The main risks which Girlguiding Ulster faces are uncertainty of funding, the importance of increasing midweek business in Lorne and the cost of living crisis. Major risks are reviewed by the Executive on a regular basis to ensure that risks are mitigated as far as possible.

#### Plans for Future Periods

It is hoped that our membership will continue growing and there will be emphasis on recruiting & retraining adult volunteers.

This report was approved by the Ulster Executive at its meeting on 6 September 2023 and the Ulster Chief Commissioner was authorised to sign it on their behalf.

Mrs D McDowell  
Ulster Chief Commissioner  
Lorne House, Craigavad  
Holywood BT18 0BP

  
3.10.23

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
INDEPENDENT AUDITORS' REPORT TO THE ULSTER EXECUTIVE

YEAR ENDED 31 MARCH 2023

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**Opinion**

We have audited the financial statements of The Guide Association in Northern Ireland for the year ended 31st March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 'The Financial Reporting Standard Applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been properly prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities Act (Northern Ireland) 2013.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs(UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and 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.

**Conclusions relating to going concern**

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

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the executive with respect to going concern are described in the relevant sections of this report.

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the executive's use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the executive has not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue

**Other information**

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The executive is 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 or apparent material misstatements, 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 exception**

We have nothing to report in respect of the following matters where the Charities Act 2008 & 2013 requires us to report to you if, in our opinion:

- the information given in the Executive's Annual Report is inconsistent in any material respect with the financial statements; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we required for our audit.

YEAR ENDED 31 MARCH 2023

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#### Responsibilities of the executive

As explained more fully in the executive's responsibilities statement set out on page 4, the executive is responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the executive determines is 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, the executive is responsible for assessing the charity'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 the executive either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

#### Auditor's responsibilities for the audit of the financial statements

Our 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 our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

#### Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charity.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charity and considered that the most significant are the Charities Act 2008 & 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charity complies with these requirements by discussions with management.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management.
- We inquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit.

We 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 our 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 purposes of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the executive.
- Conclude on the appropriateness of the executive's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charity to cease to continue as a going concern.

YEAR ENDED 31 MARCH 2023

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- 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 fair presentation.

We communicated relevant laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit. There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment through collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

**Use of our report**

This report is made solely to the Ulster Executive, as a body. Our audit work has been undertaken so that we might state to the Ulster Executive 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 any party other than the charity and Ulster Executive as a body, for our audit work, for this report, or for the opinion we have formed.

Moore (N.I.) LLP

Moore (N.I.) LLP  
Statutory Auditor

Donegal House  
7 Donegal Square North  
Belfast  
Northern Ireland  
BT1 5GB

3. 10. 2023

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2023

	Note	Unrestricted funds		Restricted	Total	Total
		General	Designated	Funds	2023	2022
<b>Income and endowments from:</b>						
<b>Charitable activities:</b>						
Membership subscriptions	3	£ 116,365	£ -	£ 27,380	£ 143,745	£ 181,792
Members trading	4	439,410	-	-	439,410	102,535
International trips		-	-	-	-	13,427
Events income	5	23,613	-	-	23,613	5,740
Grants receivable	5	-	-	519,929	519,929	667,345
<b>Donations and legacies:</b>						
Donations		9,294	-	-	9,294	5,627
<b>Investments:</b>						
Investment income	7	29,505	-	476	29,981	22,826
<b>Other income:</b>						
Interest receivable		1,514	-	-	1,514	29
Fundraising	6	-	9,329	-	9,329	-
<b>Total income and endowments</b>		<b>619,702</b>	<b>9,329</b>	<b>547,785</b>	<b>1,176,816</b>	<b>999,321</b>
<b>Expenditure on:</b>						
<b>Charitable activities:</b>						
Members trading	8	(431,383)	-	(23,877)	(455,260)	(341,280)
International trips	8	-	-	-	-	-
Guiding development	8	(34,303)	-	(172,949)	(207,252)	(147,481)
Events & other	8	(7,697)	-	(325,019)	(332,715)	(277,680)
		<b>(473,382)</b>	<b>-</b>	<b>(521,845)</b>	<b>(995,227)</b>	<b>(766,441)</b>
<b>Other expenditure:</b>						
Fundraising	9	(11,426)	(1,453)	-	(12,879)	(8,308)
Governance	10	(44,494)	-	(3,503)	(47,997)	(40,811)
Depreciation		(72,366)	-	-	(72,366)	(74,908)
Profit/(loss) on disposal		-	-	-	-	(75,462)
<b>Total expenditure</b>		<b>(601,668)</b>	<b>(1,453)</b>	<b>(525,348)</b>	<b>(1,128,469)</b>	<b>(965,930)</b>
Net gain/(loss) on investments	7	(74,347)	-	(551)	(74,898)	62,098
<b>Net income/(expenditure)</b>		<b>56,314</b>	<b>7,876</b>	<b>21,887</b>	<b>26,551</b>	<b>95,489</b>
Transfers between funds		-	-	-	-	-
<b>Net movements in funds</b>		<b>56,314</b>	<b>7,876</b>	<b>21,887</b>	<b>26,551</b>	<b>95,489</b>
<b>FUNDS B/F 1ST APRIL 2022</b>		<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>	<b>2,833,586</b>
<b>FUNDS C/F 31 MARCH 2023</b>		<b>2,007,228</b>	<b>421,398</b>	<b>473,898</b>	<b>2,902,524</b>	<b>2,929,075</b>

The notes on pages 12-21 form part of these financial statements and should be read in conjunction herewith.

The Statement of Financial Activities (incorporating the income and expenditure account) is included in note 23 to the financial statements for the prior year ended 31 March 2022

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
BALANCE SHEET

YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
TANGIBLE FIXED ASSETS	12		1,579,667		1,642,833
FIXED ASSET INVESTMENTS	13		983,064		1,060,300
<b>CURRENT ASSETS</b>					
Stocks	14	6,993		9,374	
Debtors	15	40,663		41,057	
Grants	15	-		358,456	
Bank and cash balances	16	359,133		234,040	
		<u>406,789</u>		<u>642,927</u>	
<b>CURRENT LIABILITIES</b>	17	<u>(66,996)</u>		<u>(416,985)</u>	
<b>NET CURRENT ASSETS</b>			339,793		225,942
<b>NET ASSETS</b>			<u>2,902,524</u>		<u>2,929,075</u>
<b>FINANCED BY:-</b>					
<b>UNRESTRICTED FUNDS</b>					
General funds	18/20	2,007,228		2,063,542	
Designated funds	18/20	421,398		413,522	
<b>TOTAL UNRESTRICTED FUNDS</b>		<u>2,428,627</u>		<u>2,477,064</u>	
<b>RESTRICTED FUNDS</b>	19/20		473,897		452,011
			<u>2,902,524</u>		<u>2,929,075</u>

The financial statements were approved by the Ulster Executive Committee on 6 September 2023 and signed on their behalf by:

  
Mrs Debbie McDowell 3:10-23  
Ulster Chief Commissioner

  
Mr Patrick Wilson  
Ulster Honorary Treasurer

The notes on pages 12-21 form part of these financial statements and should be read in conjunction herewith.

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
CASHFLOW STATEMENT

YEAR ENDED 31 MARCH 2023

	<u>Note</u>	2023	2022
		£	£
<b>Net cash inflow</b>			
From operating activities	22	803,051	(61,220)
<b>Returns on investments and servicing of finance</b>			
Interest paid		(1,027)	(784)
Interest received		64	29
Investment income		20,385	22,826
<b>Net cashflow from returns on investments and servicing of finance</b>		19,422	22,071
<b>Capital expenditure and financial investment</b>			
Payment to acquire tangible fixed assets		(39,382)	(42,301)
Payment to acquire additional investments		(383,596)	(363,711)
Proceeds on sale of investments		466,438	299,768
<b>Net cashflow from capital expenditure and financial investment</b>		43,460	(106,244)
<b>Increase/(decrease) in cash</b>		865,933	(145,393)
Cash and cash equivalents at the beginning of the year		121,310	379,433
<b>Total cash and cash equivalents at the end of the year</b>		987,243	234,040

YEAR ENDED 31 MARCH 2023

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## 1. STATEMENT OF ACCOUNTING POLICIES

These are the financial statements of The Guide Association, Province of Ulster ("Girlguiding Ulster") and they reflect the activities it undertakes on behalf of Girlguiding Ulster as a whole. Counties and Divisions within the Province of Ulster are responsible for their own finances and financial statements.

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 which applies in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The principal accounting policies applied in the preparation of the financial statements are as follows:

### Income recognition

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.

### Fund accounting- Unrestricted Funds

Girlguiding Ulster's Unrestricted Funds consist of funds which may be used for its purpose at its discretion. These are comprised of a General Fund and two+ Designated Funds.

### Fund accounting- Restricted Funds

Girlguiding Ulster's Restricted Funds now consist of six funds where the donor has imposed restrictions on the use of the funds. The accounting records separate these restricted funds from the unrestricted funds of Girlguiding Ulster. A schedule of the movements on each restricted fund is set out in note 19.

### Fund accounting - Designated funds

Designated funds are unrestricted funds set aside at the discretion of the executive for specific purposes.

### Incoming Resources

- (i) Subscription income received is credited to revenue in the year of receipt.
- (ii) The block grant receivable from the Youth Council for Northern Ireland is credited to revenue account in the year in which it is awarded.
- (iii) All other incoming resources are accounted for when due except donations, which are accounted for when received.

### Grants

Revenue grants are credited to revenue in the period in which the related expenditure is incurred.

### Expenditure

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.

### Basis of allocation or apportionment of expenditure

Expenditure during the year is analysed into the three categories required by the SORP:

- Direct charitable expenditure (note 8)
- Fundraising and publicity costs (note 9)
- Management and administration costs (note 10)

### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost, or at valuation, less accumulated depreciation.

Depreciation is calculated so as to write off the cost of fixed assets over their anticipated useful lives. The annual rates of depreciation used are as follows:

Fixtures and Fittings	- 10% Reducing balance
Office Equipment	- 10% Reducing balance
Buildings	- 2% Straight Line

### Investments

Investments are stated at market value at the balance sheet date in accordance with the SORP.

Realised and unrealised gains or losses on investment assets are accounted for within the particular funds of which the investment assets form a part.

YEAR ENDED 31 MARCH 2023

STATEMENT OF ACCOUNTING POLICIES (cont'd)

**Stocks**

Stocks are valued at the lower of cost and net realisable value.

**Pensions**

Girlguiding Ulster contributes to two defined contribution schemes for its staff; Scottish Widows and Legal & General. The assets of each scheme are held separately from those of Girlguiding Ulster. The annual contributions payable are charged to the statement of financial activities in the year they are paid.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**Going Concern**

The charity prepares its accounts on the going concern basis. Management believe that the charity has the ability to continue as a going concern over the next 12 months as there are sufficient reserves to meet expenses and liabilities as they fall due. Managements assessment of the going concern of the charity includes consideration of the Covid 19 outbreak. Management are satisfied that they are taking appropriate action to manage the situation.

**2. TAXATION STATUS**

The Guide Association, Province of Ulster is a registered charity, number NIC103728.

**3. MEMBERSHIP SUBSCRIPTION INCOME**

Membership subscription income received during the year amounted to £143,745 (2022 - £181,792)

**4. MEMBERS TRADING INCOME**

	Unrestricted funds		Restricted	Total	Total
	General	Designated	Funds	2023	2022
	£	£	£	£	£
Shop sales	15,388	-	-	15,388	31,404
Activities	168,215	-	-	168,215	51,802
Catering	53,870	-	-	53,870	7,218
Hire	201,937	-	-	201,937	12,111
	<b>439,410</b>	<b>-</b>	<b>-</b>	<b>439,410</b>	<b>102,535</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

	Unrestricted funds		Restricted Funds	Total 2023	Total 2022
	General	Designated			
	£	£	£	£	£
<b>5. EVENTS INCOME &amp; GRANTS RECEIVABLE</b>					
Education Authority	-	-	150,000	150,000	150,000
King George Memorial Fund	-	-	136	136	142
Events Income	23,613	-	-	23,613	5,740
EA Capital Grant	-	-	297,293	297,293	256,995
Job Retention Scheme	-	-	-	-	7,490
Tesco Community Grant	-	-	1,000	1,000	-
Ulster Scots Agency	-	-	10,000	10,000	-
Girlguiding UK Subscription Support 2023	-	-	7,000	7,000	-
The National Lottery CF - Dormant Accounts Fund NI	-	-	22,500	22,500	-
Localised Restrictions Support Scheme	-	-	-	-	12,113
EA Covid Relief Fund	-	-	-	-	165,870
NI Tourist Board	-	-	-	-	12,500
EA Summer Programme Fund	-	-	-	-	9,412
EA Camp Equipment Grant	-	-	-	-	1,823
Dept of Finance Covid Large NAV Scheme	-	-	-	-	50,000
Arnold Clark Community Fund	-	-	-	-	1,000
GGUK RIIG Project	-	-	32,000	32,000	-
	23,613	-	519,929	543,542	673,085
<b>6. FUNDRAISING</b>					
	£	£	£	£	£
Lorne walk	-	9,329	-	9,329	-
	-	9,329	-	9,329	-
<b>7. INVESTMENT INCOME</b>					
	£	£	£	£	£
Dividends received	29,505	-	476	29,981	22,826
	29,505	-	476	29,981	22,826
Gains/(losses) on disposal of investments	(29,273)	-	-	(29,273)	4,721
Gains/(losses) on revaluation of investments	(45,074)	-	(551)	(45,625)	57,377
	(74,347)	-	(551)	(74,898)	62,098

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

8. DIRECTLY CHARITABLE EXPENDITURE

	Member Trading £	International Trips £	Development of Guiding £	Events & Other £	Total 2023 £	Total 2022 £
<b>Events &amp; project expenditure</b>						
King George Memorial Fund	-	-	-	136	136	142
Events Expenditure	9,059	-	-	-	9,059	1,209
EA Capital Grant Expenditure	-	-	-	297,293	297,293	256,995
Girlguiding UK Subscription Support 2023	-	-	-	7,000	7,000	-
The National Lottery CF - Dormant Accounts Fund NI	-	-	-	9,590	9,590	-
Tesco Community Grant	-	-	-	1,000	1,000	-
Ulster Scots Agency	-	-	-	10,000	10,000	-
Peer Education	-	-	-	-	-	-
EA Summer Programme Fund	-	-	-	-	-	9,412
EA Camp Equipment Grant	-	-	-	-	-	1,823
Arnold Clark Community Fund	-	-	-	-	-	1,000
	9,059	-	-	325,019	334,078	270,581
<b>Recurring expenditure</b>						
Shop purchases	9,113	-	-	-	9,113	34,584
Online shop	-	-	-	-	-	1,426
Staff costs	220,455	-	137,785	4,143	362,384	257,771
Outsourced catering costs	63,698	-	-	-	63,698	3,294
Outsourced cleaning costs	28,594	-	17,871	1,021	47,487	7,813
Guiding development	-	-	7,288	-	7,288	2,096
Repairs & maintenance	18,270	-	11,419	653	30,342	43,388
Irrecoverable VAT	23,057	-	-	-	23,057	13,538
Insurance	8,587	-	5,367	307	14,260	12,682
Heat, light & rates	30,835	-	19,272	1,101	51,208	22,719
Telephone & IT costs	12,245	-	7,653	437	20,335	38,042
Postage, stationery & photocopying	956	-	597	34	1,587	3,893
Professional fees & licenses	4,219	-	-	-	4,219	13,804
Credit card costs	1,949	-	-	-	1,949	1,879
Sundry expenses	2,600	-	-	-	2,600	8,315
Centenary expenses	5,282	-	-	-	5,282	5,940
Activities expenses	15,477	-	-	-	15,477	21,741
Archives expenses	776	-	-	-	776	-
Awards expenditure	-	-	-	-	-	684
Campsite facility	88	-	-	-	88	2,251
	446,201	-	207,252	7,697	661,149	495,860
<b>TOTAL</b>	<b>455,260</b>	<b>-</b>	<b>207,252</b>	<b>332,715</b>	<b>995,227</b>	<b>766,441</b>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

9. FUNDRAISING COSTS	2023	2022
	£	£
Staff costs	7,873	5,543
Heat, light & rates	1,101	489
Repairs & maintenance	653	933
Insurance	307	273
Cleaning	1,021	168
Telephone & IT costs	437	818
Postage, stationery & photocopying	34	84
Lorne Walk expenses	1,453	-
	<u>12,879</u>	<u>8,308</u>

10. GOVERNANCE COSTS	2023	2022
	£	£
Staff costs	19,684	13,859
Audit fees	5,200	4,300
Committee expenses	2,747	1,332
Heat, light & rates	2,753	1,221
Repairs & maintenance	1,631	2,333
Insurance	767	682
Cleaning	2,553	420
Telephone & IT costs	1,093	2,045
Postage, stationery & photocopying	85	209
Investment management fees	10,723	13,626
Bank interest & charges	760	784
	<u>47,997</u>	<u>40,811</u>

10a AUDITORS' REMUNERATION

Auditor's remuneration shown in governance costs (note 10) totalled £4,750 (2022: £4,300)

11. STAFF NUMBERS AND REMUNERATION

The average number of full-time, part-time and casual staff employed by Girlguiding Ulster during the year was 32 (2022 - 21).

The total remuneration and staff expenses paid in respect of these staff (including national insurance and pension contributions) was £393,670 (2022 - £277,174). There were no employees whose emoluments exceeded £60,000.

The key management personnel of Girlguiding Ulster comprised of 3 members of staff (2022: 3), and the total remuneration paid in respect of these staff (including national insurance and pension contributions) was £142,823 (2022 - £128,184).

12. TANGIBLE FIXED ASSETS

COST/VALUATION	Land & Buildings	Equipment & Furniture	Total
	£	£	£
AT 1 April 2022	2,156,732	678,636	2,835,368
Additions	3,770	5,429	9,199
Disposals	-	-	-
At 31st March 2023	<u>2,160,502</u>	<u>684,065</u>	<u>2,844,567</u>
DEPRECIATION			
AT 1 April 2022	799,859	392,676	1,192,535
Charge for year	43,210	29,155	72,365
Accumulated depreciation released	-	-	-
At 31st March 2023	<u>843,069</u>	<u>421,831</u>	<u>1,264,900</u>
NET BOOK VALUE			
At 31st March 2023	<u>1,317,433</u>	<u>262,234</u>	<u>1,579,667</u>
At 31st March 2022	<u>1,356,873</u>	<u>285,960</u>	<u>1,642,833</u>

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

13. INVESTMENTS	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Market value at 1st April 2022	1,051,285	-	9,015	1,060,300	938,980	
Additions at cost	288,349	-	-	288,349	363,711	
Disposals at market value	(319,929)	-	-	(319,929)	(299,768)	
Unrealised gain/(loss) on revaluation	(45,105)	-	(551)	(45,656)	57,377	
Market value at 31st March 2023	974,600	-	8,464	983,064	1,060,300	
Listed investments	974,600	-	4,459	979,059	1,055,634	
Other investments	-	-	4,005	4,005	4,666	
	974,600	-	8,464	983,064	1,060,300	

The Guide Association, Province of Ulster holds 100% of the issued share capital of The Guide Association Limited a dormant company registered in Northern Ireland.

14. STOCKS

Stocks represent goods for resale and are part of unrestricted general funds.

15. DEBTORS

	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Debtors	1,831	-	-	1,831	8,292	
Grants Due	-	-	-	-	358,456	
Prepayments and accrued Income	41,157	-	-	41,157	23,454	
VAT	(2,325)	-	-	(2,325)	9,311	
	40,663	-	-	40,663	399,513	

16. BANK AND CASH

	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Province of Ulster Account, Ulster Bank	(832,739)	421,398	434,534	23,194	11,943	
Fundraising Account, Ulster Bank	8,662	-	-	8,662	783	
Restricted Account, Ulster Bank	-	-	30,423	30,423	28,893	
Savings Account, Ulster Bank	291,864	-	-	291,864	185,350	
Petty Cash	20	-	-	20	20	
Redmayne Bentley	4,970	-	-	4,970	7,051	
	(527,222)	421,398	464,957	359,133	234,040	

Surplus cash balances that were not required for immediate use, were transferred to investments during the year. (See note 13 also).

17. CREDITORS	Unrestricted funds			Restricted Funds	Total 2023	Total 2022
	General	Designated				
	£	£	£	£	£	£
Accruals	25,860	-	-	25,860	40,746	
Deferred income	8,913	-	-	8,913	35,718	
Other Creditors	32,223	-	-	32,223	340,521	
	66,996	-	-	66,996	416,985	

THE GUIDE ASSOCIATION, PROVINCE OF ULSTER  
NOTES TO THE FINANCIAL STATEMENTS (continued)

YEAR ENDED 31 MARCH 2023

18. MOVEMENTS IN UNRESTRICTED FUNDS

	Opening Balance	Income £	Expenditure £	Recognised Gains/ (losses)	Transfers (to)/from Funds	Closing Balance
General Fund	2,063,542	619,702	(601,668)	(74,347)	-	2,007,228
Designated Funds:						
Lorne Walk	782	9,329	(1,453)	-	-	8,658
Exceptional Repairs	412,740	-	-	-	-	412,740
	413,522	9,329	(1,453)	-	-	421,398
	2,477,064	629,030	(603,121)	(74,347)	-	2,428,627

19. MOVEMENTS IN RESTRICTED FUNDS

	Opening Balance £	Income £	Expenditure £	Investment Gains/ (losses) £	Transfers (to)/from Funds £	Closing Balance £
Pratt Memorial Bursary	2,812	149	-	(172)	-	2,789
Miss Louise McBride	1,454	77	-	(89)	-	1,442
Colonel GG Moody	589	31	-	(36)	-	584
Estate of Dr Anna Watson	2,356	124	-	(144)	-	2,336
Haughton Bequest	1,804	95	-	(110)	-	1,789
Lorne Development	442,996	-	-	-	-	442,996
King George Memorial Fund	-	136	(136)	-	-	-
Education Authority	-	150,000	(150,000)	-	-	-
EA Capital Grant	-	297,293	(297,293)	-	-	-
Tesco community grant	-	1,000	(1,000)	-	-	-
Ulster scots agency	-	10,000	(10,000)	-	-	-
Girlguiding UK Sub support	-	7,000	(7,000)	-	-	-
GGUK RIIG Project	-	32,000	(22,949)	-	-	9,051
Property & Maintenance Fund	-	27,380	(27,380)	-	-	-
Fundraising	-	-	-	-	-	-
Dormant Accounts Fund NI	-	22,500	(9,590)	-	-	12,910
	452,011	547,785	(525,348)	(551)	-	473,897
	2,929,075	1,176,816	(1,128,469)	(74,898)	-	2,902,524

YEAR ENDED 31 MARCH 2023

20. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2023 £	Total 2022 £
<b>UNRESTRICTED FUNDS</b>						
General	1,579,667	974,600	(546,562)	-	2,007,705	2,063,542
Designated:						
Lorne Walk	-	-	8,658	-	8,658	782
Exceptional Repairs	-	-	412,740	-	412,740	412,740
	-	-	421,398	-	421,398	413,522
	1,579,667	974,600	(125,165)	-	2,429,102	2,477,064
<b>RESTRICTED FUNDS</b>						
	Tangible Fixed Assets £	Investments £	Net Current Assets £	Long Term Liabilities £	Total 2023 £	Total 2022 £
Pratt Memorial Bursary	-	2,789	-	-	2,789	2,812
Miss Louise McBride	-	1,442	-	-	1,442	1,453
Colonel GG Moody	-	584	-	-	584	589
Estate of Dr Anna Watson	-	2,336	-	-	2,336	2,356
Haughton Bequest	-	1,789	-	-	1,789	1,805
Lorne Development	-	-	442,996	-	442,996	442,996
GGUK RIIG Project	-	-	9,051	-	9,051	-
Dormant Accounts Fund NI	-	-	12,910	-	12,910	-
	-	8,940	464,957	-	473,897	452,011
<b>TOTAL FUNDS</b>	1,579,667	983,540	339,792	-	2,902,999	2,929,075

21. CONNECTED CHARITIES

The Guide Association, Province of Ulster is connected to The Guide Association whose headquarters are at 17/19 Buckingham Palace Road, London. There are other Countries, Regions, Counties, Divisions, Districts and Units which are responsible as separate charities for their own finances.

The Trefoil Guild and The Guide Association Trust Corporation are also connected parties.

Material Transactions with connected charities are set out in the notes to the accounts and in the statement of financial activities.

Mr Patrick Wilson acts as Honorary Treasurer and has a business relationship with Redmayne Bentley LLP, payments were made to Redmayne Bentley LLP for professional services during the year. These amounted to £10,723 (2022 - £13,626).

22. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASHFLOWS FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net movement in funds	(26,551)	95,489
Finance costs	-	784
Interest received	(1,514)	(29)
Investment income	(28,991)	(22,826)
(Gain)/Loss on investments	74,898	(57,378)
(Gain)/Loss on disposals	-	75,462
Depreciation	72,366	74,908
(Increase)/Decrease in stocks	2,381	26,296
(Increase)/Decrease in debtors	358,758	(363,119)
Increase/(Decrease) in creditors	351,704	109,193
	803,051	(61,220)

YEAR ENDED 31 MARCH 2023

23. STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 MARCH 2022

	<u>Unrestricted funds</u>		<u>Restricted</u>	<u>Total</u>
	<u>General</u>	<u>Designated</u>	<u>Funds</u>	<u>2022</u>
<b><u>Income and endowments from:</u></b>				
<b>Charitable activities:</b>				
Membership subscriptions	£ 153,088	£ -	£ 28,704	£ 181,792
Members trading	102,535	-	-	102,535
International trips	13,427	-	-	13,427
Events income	5,740	-	-	5,740
Grants receivable	82,103	-	585,242	667,345
<b>Donations and legacies:</b>				
Donations	5,627	-	-	5,627
<b>Investments:</b>				
Investment income	22,398	-	428	22,826
<b>Other income:</b>				
Interest receivable	29	-	-	29
Fundraising	-	-	-	-
<b>Total income and endowments</b>	<b>384,947</b>	<b>-</b>	<b>614,374</b>	<b>999,321</b>
<b><u>Expenditure on:</u></b>				
<b>Charitable activities:</b>				
Members trading	(122,421)	-	(218,859)	(341,280)
International trips	-	-	-	-
Guiding development	(21,766)	-	(125,715)	(147,481)
Events & other	(7,758)	(550)	(269,372)	(277,680)
	<b>(151,945)</b>	<b>(550)</b>	<b>(613,946)</b>	<b>(766,441)</b>
<b>Other expenditure:</b>				
Fundraising	(8,308)	-	-	(8,308)
Governance	(40,811)	-	-	(40,811)
Depreciation	(74,908)	-	-	(74,908)
Profit/(loss) on disposal	(75,462)	-	-	(75,462)
<b>Total expenditure</b>	<b>(351,434)</b>	<b>(550)</b>	<b>(613,946)</b>	<b>(965,930)</b>
Net gain/(loss) on investments	61,485	-	613	62,098
<b>Net income/(expenditure)</b>	<b>94,998</b>	<b>(550)</b>	<b>1,041</b>	<b>95,489</b>
Transfers between funds	10,836	(10,408)	(428)	-
<b>Net movements in funds</b>	<b>105,834</b>	<b>(10,958)</b>	<b>613</b>	<b>95,489</b>
<b>FUNDS B/F 1ST APRIL 2021</b>	<b>1,957,708</b>	<b>424,480</b>	<b>451,398</b>	<b>2,833,586</b>
<b>FUNDS C/F 31 MARCH 2022</b>	<b>2,063,542</b>	<b>413,522</b>	<b>452,011</b>	<b>2,929,075</b>

