

INDEPENDENT EXAMINATION CERTIFICATE

I have examined the Trustees' Report, the Associations Accounting records, and the Receipts & Payments Account and Statement of Balances that are attached as part of this document.

My examination has been carried out under Section 44(1)(c) of the Charities & Trustee Investment (Scotland) Act 2005.

To the best of my knowledge & belief, and in accordance with the information & explanations given to me :

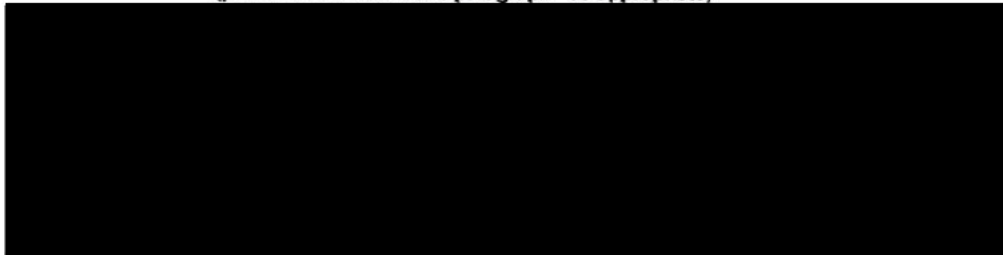
- a) The association trustees consider that the audit requirement of Regulation 10(1)(d) of the Charities Accounts (Scotland) Regulations 2006 does not apply and therefore the Association is eligible to have an independent examination
- b) The Receipts & Payments Account and Statement of Balances have been properly prepared from the records of the Association and are in agreement with them,
- c) The Receipts & Payments Account & Statement of Balances comply with Regulation 9 of the 2006 Accounts Regulations and with the Association's governing documents
- d) * In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect, the requirements of Section 33 of the 2005 Act and Regulations 4 and 9 of the 2006 Accounts Regulations have not been met.

or

* In the course of my examination the following matters of a material nature have come to my attention :

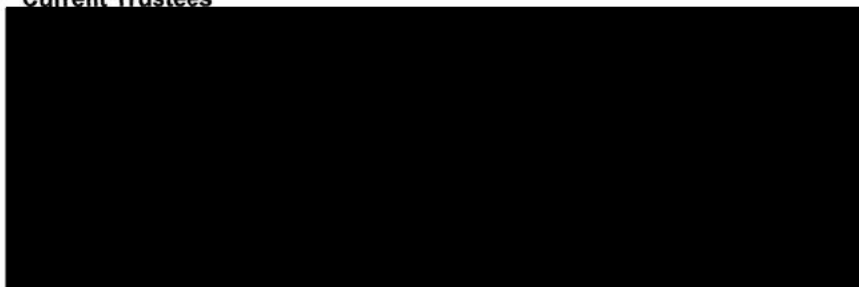
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Girlguiding Angus
Trustees annual report for the year ending 31 December 2024
SC001309

Current Trustees



Recruitment & Appointment of Trustees

All of the trustees are members of the County Executive Committee and are appointed according to the rules of the Guiding Manual.

Governing Document

Girlguiding Angus is a charitable unincorporated association and the purpose and administration arrangements are set out in our Constitution.

Charitable Purposes

Girlguiding Angus aims to deliver a programme of informal education to girls and young women in accordance with the ethos and principals of Girlguiding UK. We aim to develop and expand girlguiding throughout the County by recruiting and supporting out volunteer leaders. During 2024 Girlguiding Angus had approximately 1027 members.

Activities and Achievements

During 2024 our 77 units ranging from Rainbows aged (4-7yrs) through Brownies (7-10yrs) Guides (10-14yrs) Rangers (14-18yrs) have delivered challenging and exciting programme to girls and young women. A wide range of activities were organised for all sections. Rainbows and Brownies enjoyed a trip to Dundee Science Centre, Guides and Rangers attended one or more camps, Rangers had their own day trip, Rainbows had a sleepover, Brownies had a Revels day.

Trustees Remuneration and expenses

Expenses of £465 were paid to members of the Executive Committee (Trustees) and these were paid in accordance with rates agreed at the Finance Committee on the 13th November 2018. Two members received expenses.

A deficit of £3311 was recorded, due to our share of the membership fee being kept down to help members. We are gradually increasing this to reach pre pandemic levels.

Reserves

Girlguiding Angus held unrestricted funds of £74833 at the year end. We consider this balance will enable us to continue to run Girlguiding Angus efficiently at current subscription rates, into 2025

Girlguiding Angus
Trustees annual report for the year ending 31 December 2024
SCO01309

Approved by the Trustees and signed on their behalf.



Girlguiding Angus SC001309
Receipt and payments account for the year end 31 December 2024

		£	2024 £	£	2023 £
Receipts	Note				
Membership Subscriptions			3,580		2,404
Unit Bank Accounts					
Ins ex halls/refund			6,664		8,175
Donations			75		705
Badges			5		707
Guiding Development	3		12,087		30,228
Income from Investments - Bank Interest			1,981		1,650
Other			54		295
Ladenford Fee Income	2		13,378		11,959
Total Receipts			37,824		56,122
Payments for Charitable Activities					
Guiding Development	3		13,308		27,679
Guiding Dev					13
Ladenford Expenses	2		12,069		12,176
Commissioner/Adviser Expenses	1		465		190
Wages/Furlough/Redundancy			2,718		2,808
International Travel			2,400		2,300
Membership Recruitment/Start up Grant					
Annual Meeting And Presentation			956		709
Badges and Certificates			381		872
Misc Expenses / P.R.			207		595
County Office Costs			495		1,666
Website			988		1,168
Insurance,Bank charges			6,798		5,892
Annual Subs			350		450
Total Payments			41,135		56,519
Surplus/(Deficit for Year)			(3,311)		(397)

Girlguiding Angus SC001309
Statement of Balances as at 31st December 2024

	Note	2,024	£	2023 £
Bank and Cash In Hand				
Opening Balances				
Liquid manager 35 day acc		58,282	56,941.40	
Current Accounts		19,856	21,571.33	
Petty Cash	6	6	27.97	
Surplus/Deficit for Year		(3,311)	(397)	
		74,833		78,144
Closing Balances				
Liquid manager 35 day acc		50,133	58,282	
Current Accounts		24,678	19,856	
Petty Cash	22	22	6	
		74,833		78,144

Accounts prepared by Irene Morrison, County Treasurer

Girlguiding Angus
notes to the accounts to the year end 31 December 2024

	2024	2023
	£	£
1. Commissioner/Advisers Expenses	465	190
The following Expenses were paid during the year		

These expenses were paid to 2 members of the Executive Committee (Trustees) and these were paid in accordance with the rates agreed at the Finance Committee on the 13th November 2018.

2. Ladenford Den

Ladenford Den is a facility which is run by a separate sub committee on behalf of the main Executive Committee. The facility consists of a fully equipped hut and camp facilities which act as a base for activity weekends and short stays for Brownies, Rainbows and Guide members of Girlguiding Angus. The sub committee provides regular reports to the Executive Committee.

During the year the sum of £5,000 was transferred from Girlguiding Angus to Ladenford to assist in the purchase of new windows.

	2024	2023
	£	£
Income		
Fees Received	12,847	11,398
Misc income	23	490
Bank Interest	138	70
Donations	370	
	<u>13,378</u>	<u>11,958</u>
Expenditure		
Insurance and Rates	647	1,152
Heat & Light	1,140	1,030
Telephone	144	141
Repairs and Maintenance	3,391	4,859
Safety Equipment	687	814
General Maintenance	5,672	3,526
Camps/Outings/Events	323	215
Other General Costs	65	441
	<u>12,070</u>	<u>12,176</u>

3. Guiding Development

A separate sub-committee of the Executive organises training and outdoor activities throughout the year which are open to various members of the County. The sub committee provides regular reports to the full County Executive.

		2024		2023
		£		£
	Income	Expenditure	Net Receipt	Net Receipt
World of friendship	0	0	0	396
leaders weekend	0	0	0	-1596
Guides Dalguise Trip	0	0	0	-438
All section Coronation Camp	0	0	0	1072
Training	0	132	-132	-260
camp clothing				17
Girlguiding Scotland	2000 *	2000 *	0	3500
Camp skills day				-142
Science Centre	1998	1873	125	
Festival Camp Guides/Rangers	3420	3156	264	
Brownie Revels	0	97	-97	
Edinburgh Trip Rangers	560	1070	-510	
Cally Rally	675	1170	-495	
Steam Train - All Aboard	2580 *	2919 *	-339	
Rainbow Sleepover	484	392	92	
Rainbows 2025 event	0	80	-80	
Miscellaneous	70	119	-49	0
leaders meal Festive	300	300	0	
Unpresented cheques				
	<u>12,087</u>	<u>13,308</u>	<u>- 1,221</u>	<u>2,549</u>

the £2000 from Girlguiding Scotland was put towards the Steam Train trip and covered the exact cost of the train. Whole trip cost £4919.