

County Of The City Of Glasgow Guides Association

Scotland · Charity number SC015650

Details

Known as	Girl Guiding Glasgow
Status	Active
Legal form	Unincorporated association
Registered	1932-01-18
Register	View on the OSCR register

Contact

Address	Renfield Centre 260 Bath Street Glasgow G2 4JP
Website	www.girlguidingglasgow.org.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of health', 'the advancement of citizenship or community development', 'the advancement of the arts, heritage, culture or science', 'the advancement of environmental protection or improvement', 'any other purpose that may reasonably be regarded as analogous to any of the preceding purposes'

What the charity does: We provide training for our leaders and hold events for the children

Beneficiaries: 'Children or young people'

Objectives: The advancement of health. The advancement of civic responsibility or community development. The advancement of arts, heritage, culture, or science. The advancement of environmental protection and improvement. Any other purpose that may reasonably be regarded as analogous to any of the preceding purposes.

Geography

- **Main operating location:** Glasgow City
- **Geographical spread:** Wider, but within one local authority area

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£129,812	£185,573	-	1
2024-03-31	£89,070	£99,729	-	1
2023-03-31	£123,931	£75,555	-	1
2022-03-31	£25,401	£66,425	-	1
2021-03-31	£323,367	£161,328	-	1

Linked charities

- 163rd Glasgow Brownie Guides (SC031690)
- 10th Rainbow Unit (SC040520)
- 242nd Guide Unit (SC040781)

County Of The City Of Glasgow Guides Association

Scotland - Charity number SC015650

Accounts

CHARITY NO: SC015650

**THE GUIDE ASSOCIATION
COUNTY OF THE CITY OF GLASGOW
REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

**THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW
REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025**

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THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

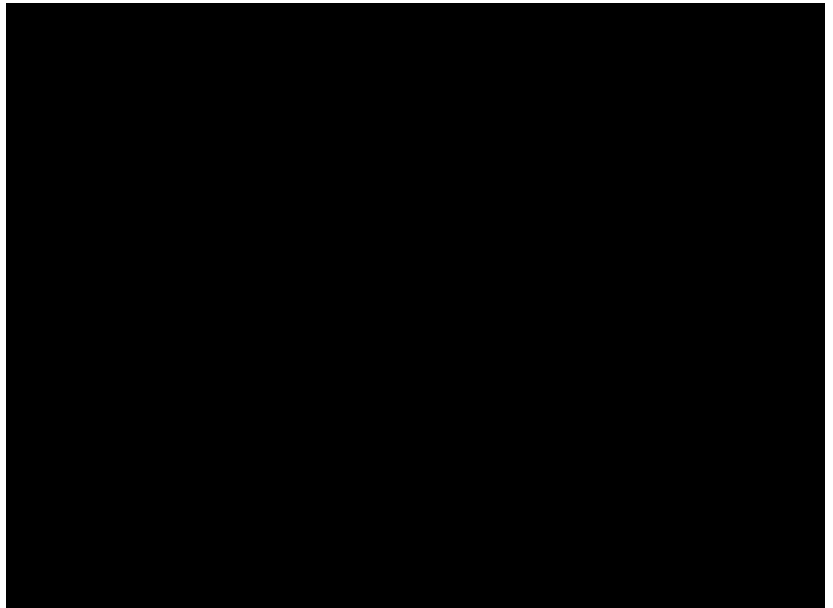
LEGAL AND ADMINISTRATIVE INFORMATION

Charity Name: The Guide Association County of the City of Glasgow

Registered Office and Operational Address: Renfield Centre
260 Bath Street
Glasgow
G2 4JP

Charity Registration Number: SC015650

Trustees:



Independent Examiners: Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Bankers: CAF Bank
25 Kings Hill Avenue
West Malling
Kent
ME19 4JQ

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements of the charity for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

The legal and administrative information on page one forms part of this report.

Structure, Governance and Management

Governing Document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Organisational Structure

The management of the Association falls on the County Commissioner, Assistant County Commissioners, Division Commissioners, and the Treasurer.

Recruitment and Appointment of Trustees

All trustees, with the exception of the Treasurer, are recruited from the various girlguiding units within the County. It is the County Commissioner who has the sole right to confirm all appointments within the County.

Trustee Induction and Training

All members have come through the training operated and supervised by The Guide Association.

Risk Management

All aspects of the operating activities are subject to risk management. This is documented and reviewed on a quarterly basis.

Related Parties

Trustees are expected to disclose any related party transactions that may occur to the executive committee as soon as it arises.

Key Management Personnel

The day to day management of the Association is carried out by the County Commissioner, Assistant County Commissioners and the Treasurer, none of whom receive remuneration.

Objectives and activities

Objectives and Financial Performance

The objectives of the County are to develop, promote and advance Girlguiding in Glasgow.

The Committee considers the financial performance of the County for the year ended 31 March 2025 to have been satisfactory given the current economic conditions.

Development, Activities and Achievements

During the year ended 31 March 2025 the county ran a programme of events for all sections and training for leaders.

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Objectives and activities (continued)

May 2024 marked the 60th Anniversary of the opening of our campsite at Achachairdeis. A County Camp marked the anniversary with a "Diamonds" theme to commemorate the diamond anniversary. 140 girls and 53 leaders took part over the May holiday weekend in a range of activities including making bath bombs with Lush, African drumming, yoga, mini golf, bumper cars and a silent disco. On the Friday night the Northern Lights appeared, giving the girls a unique experience which was commemorated with a special badge.

In September our County President Morag Liddell hosted an afternoon tea for leaders and former leaders at the campsite to mark the anniversary.

The County is keen to provide residential opportunities for as many girls as possible, especially those whose leaders don't have a Going Away With qualification. To widen the range of girls having a residential experience, a weekend for Brownies was organised at PGL Dalguise in Perthshire in June. 200 Brownies and their leaders enjoyed a wide range of outdoor activities and games.

In November 2024 a Skills Builder Day for all sections gave over 200 girls opportunities to complete 4 different Skills Builders and that month also saw the second annual Thanks and Recognition event which was held at the Piping Centre. Long service awards for leaders who had completed between 5 and 50 years in Guiding were presented and afternoon tea was enjoyed by all. On Remembrance Sunday Guides from North East Division represented the County at the George Square Remembrance commemoration and laid a wreath at the Cenotaph.

2025 began with a planning and development day for the County Executive, Advisers and District Commissioners at House for an Art Lover in Bellahouston Park. [REDACTED], former Scottish Deputy Chief Commissioner helped us reflect on what we do for the girls and plan our future activity and events for 2025 – 26.

Leader training took place throughout the year, with regular First Response courses, Safe Space sessions and programme development. In January 2024 a full day of activities for leaders across all sections went ahead despite it coinciding with Storm Eowyn.

In February 2025 for World Thinking Day 280 girls from all sections came to the Renfield Centre in Glasgow to celebrate our international connections. The activities on offer included African drumming (Ghana), making carnival headdresses (Brazil) building Lego structures (Denmark), reflecting the worldwide reach of the Guide movement. Girls also learned more about the 2025 World Thinking Day theme of Our Story.

The year concluded with the annual Brownie Science Day at Glasgow University, and plans were being made for a Rainbow day at Edinburgh Zoo and an excursion to Landmark Forest Adventure Park in the Highlands for Guides and Rangers in May 2025.

During the year [REDACTED] was appointed to the Executive as Communications Adviser. [REDACTED] completed her term as Division Commissioner for South East Division, and thanks are due to her for her service. [REDACTED] was appointed as Division Commissioner for South East Division.

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Financial Review

Principal Funding Sources

The Association is principally funded by subscriptions from members and donations from trusts and individuals.

Investment Policy

The County have considered the most appropriate policy for investing funds and have engaged Evelyn Partners as their investment managers.

Reserves Policy

The Reserves policy is to retain a figure of £110,000 in general reserves. This is considered to be the amount required for 12 months expenditure. At 31 March 2025, the charity had general reserves of £372,738 (2024: £422,145) which is above the target level.

Risks

The County have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity and are satisfied that systems have been established to manage the charity's exposure to the major risks. The risk to the continued existence is believed to be minimal, as the County's exercise is dependent on members. This area is constantly reviewed by the County Commissioner, Assistant County Commissioners, and the Treasurer.

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charity Accounts (Scotland) Regulations 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

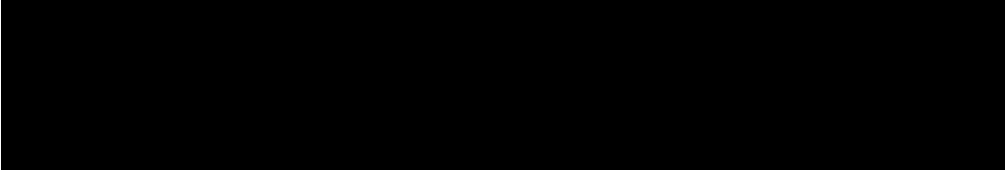
THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

Trustees' responsibilities in relation to the financial statements (continued)

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf by:

A large black rectangular redaction box covering the signature area.

Date: 24 November 2025

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 7 to 18.

Respective responsibilities of trustees and examiner

The charity trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

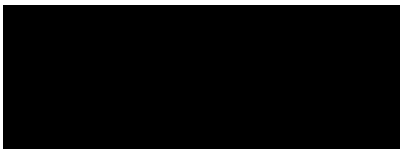
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respects the requirements:
 - to keep accounting records in accordance with Section 44 (1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 8 of the 2006 Accounts Regulationshave not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Wbg Services LLP
168 Bath Street
Glasgow
G2 4TP

Date: 24 November 2025

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW
STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDING 31 MARCH 2025

(Including an Income and Expenditure account)

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income and endowments from:							
Donations and legacies	4	29,256	-	29,256	47,120	-	47,120
Charitable Activities	5	78,876	-	78,876	22,425	-	22,425
Other trading activities	6	1,604	-	1,604	-	-	-
Investments	7	20,076	-	20,076	19,525	-	19,525
Total Income		129,812	-	129,812	89,070	-	89,070
Expenditure on:							
Investment management costs	8	4,295	-	4,295	4,089	-	4,089
Charitable activities	9	181,278	-	181,278	95,640	-	95,640
Total Expenditure		185,573	-	185,573	99,729	-	99,729
Net (expenditure) and net movement in funds before gains and losses on investments							
Net gain on investments		(55,761)	-	(55,761)	(10,659)	-	(10,659)
Net (expenditure)/income		6,855	-	6,855	10,749	-	10,749
Transfers between funds		(48,906)	-	(48,906)	90	-	90
Net movement in funds		(48,906)	-	(48,906)	90	-	90
Funds reconciliation							
Total Funds brought forward	18	526,172	23,330	549,502	526,082	23,330	549,412
Total Funds carried forward	18	477,266	23,330	500,596	526,172	23,330	549,502

The Statement of Financial Activities includes all gains and losses recognised in the year.

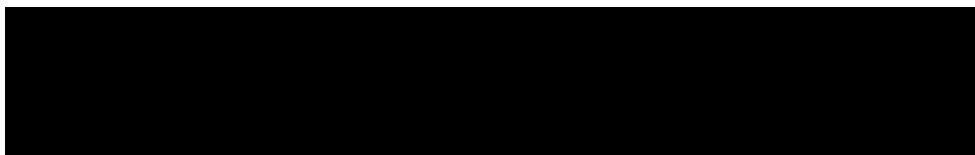
All income and expenditure derive from continuing activities.

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

BALANCE SHEET AS AT 31 MARCH 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Fixed assets:			
Tangible assets	13	85	94
Investments	14	439,081	486,989
Total Fixed Assets		<u>439,166</u>	<u>487,083</u>
Current assets:			
Debtors	15	7,092	20,239
Cash at bank and in hand		65,019	61,302
Total Current Assets		<u>72,111</u>	<u>81,541</u>
Liabilities:			
Creditors falling due within one year	16	(10,681)	(19,122)
Net current assets		<u>61,430</u>	<u>62,419</u>
Net assets		<u><u>500,596</u></u>	<u><u>549,502</u></u>
The funds of the charity:			
Unrestricted funds	18	477,266	526,172
Restricted income funds	18	23,330	23,330
Total charity funds		<u><u>500,596</u></u>	<u><u>549,502</u></u>

Approved by the trustees and signed on their behalf by:



Date: 24 November 2025

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

(b) Funds structure

Unrestricted income funds comprise those funds which the trustees are free to use for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds where the trustees, at their discretion, have created funds for specific purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donor or trust deed, or through the terms of an appeal.

Further details of each fund are disclosed in note 18.

(c) Income recognition

Income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Donations, are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio.

Income from government and other grants, whether 'capital' or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(c) Income recognition (continued)

Income received in advance of the provision of a specified service deferred until the criteria for income recognition are met.

(d) Expenditure recognition

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses including governance costs are allocated or apportioned to the applicable expenditure headings. For more information on this attribution refer to note (e) below.

(e) Allocation of Governance costs

Governance costs comprise all costs involving the public accountability of the charity and its compliance with regulation and good practice. These costs include costs related to the independent examination.

Governance costs have been apportioned to the cost of charitable activities.

(f) Fixed asset investments

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

Property	5% on cost
Furniture & Equipment	10% Reducing Balance

(g) 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.

(h) 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.

(i) 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.

(j) 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.

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

1. Accounting Policies (continued)

(k) Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

(l) Judgements and key sources of estimation uncertainty

In the application of the charity’s accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees are satisfied that the accounting policies are appropriate and applied consistently. Key sources of estimation have been applied as follows;

<u>Estimate</u>	<u>Basis of estimation</u>
Depreciation of fixed assets	Fixed assets are depreciated and amortised over the useful life of the asset. The useful lives of fixed assets are based on the knowledge of the operations team, with reference to assets expected life cycle.

(m) Taxation

The association is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

2. Legal status of the Charity

The charity is a registered Scottish charity.

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

3. Related party transactions and trustees' expenses and remuneration

The trustees all give freely their time and expertise without any form of remuneration or other benefit in cash or kind (2024: £nil). During the year no expenses were paid to trustees (2024: £nil). No expenses were waived by trustees during the year (2024: £nil).

During the year no trustee had any personal interest in any contract or transaction entered into by the charity (2024: none).

4. Income from donations and legacies

	2025	2024
	£	£
Donations	18,709	23,130
Membership subscriptions	10,547	10,142
Grant income	-	3,848
Legacies	-	10,000
	<u>29,256</u>	<u>47,120</u>

5. Income from Charitable activities

	2025	2024
	£	£
Contributions from Camp and Napier House	9,821	15,021
Events	69,055	-
Use of Headquarters	-	7,404
	<u>78,876</u>	<u>22,425</u>

6. Other trading income

	2025	2024
	£	£
Sale of hoodies	1,138	-
Sales of badges	466	-
	<u>1,604</u>	<u>-</u>

7. Investment income

	2025	2024
	£	£
Dividends	14,564	13,856
Interest received	5,512	5,669
	<u>20,076</u>	<u>19,525</u>

8. Investment management costs

	2025	2024
	£	£
Portfolio management charge	4,295	4,089
	<u>4,295</u>	<u>4,089</u>

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

9. Expenditure on charitable activities

	2025 Production of Resources	2025 Total	2024 Production of Resources	2024 Total
	£	£	£	£
Badges, awards and prizes	189	189	1,536	1,536
Cost of meetings	1,623	1,623	1,704	1,704
Campsite expenses	29,393	29,393	27,133	27,133
Salaries, wages and national insurance	11,032	11,032	9,294	9,294
Insurance	4,726	4,726	4,109	4,109
Upkeep and repairs	2,156	2,156	800	800
Postage	875	875	916	916
Telephone	694	694	904	904
Printing and stationery	2,143	2,143	929	929
Sundry expenses	4,079	4,079	6,353	6,353
Events	112,623	112,623	31,974	31,974
School lets	2,238	2,238	2,599	2,599
Payroll fees	345	345	232	232
Professional fees (management fees for Achachairdeis)	5,269	5,269	3,529	3,529
Marketing & website	1,118	1,118	984	984
Depreciation	9	9	10	10
Governance costs (note 10)	2,766	2,766	2,634	2,634
	<u>181,278</u>	<u>181,278</u>	<u>95,640</u>	<u>95,640</u>

10. Allocation of governance costs

Governance costs:	2025 £	2024 £
Independent Examiner's remuneration	2,766	2,634
	<u>2,766</u>	<u>2,634</u>

11. Analysis of staff costs and remuneration of key management personnel

	2025 £	2024 £
Salaries and wages	11,032	9,294
Total staff costs	<u>11,032</u>	<u>9,294</u>

No employees had employee benefits in excess of £60,000 (2024: £Nil).

	2025 No.	2024 No.
The average number of persons, by headcount, employed by the charity during the year was:	<u>1</u>	<u>1</u>

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

12. Net income/(expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Independent examiners remuneration	2,766	2,634
Depreciation	9	10
	<u>9</u>	<u>10</u>

13. Tangible Fixed Assets

	Property	Furniture & Equipment	Total
	£	£	£
Cost			
Balance at 1 April 2024	272,483	1,717	274,200
Additions	-	-	-
Disposals	-	-	-
As at 31 March 2025	<u>272,483</u>	<u>1,717</u>	<u>274,200</u>
Depreciation			
Balance at 1 April 2024	272,483	1,623	274,106
Charge for year	-	9	9
On disposals	-	-	-
As at 31 March 2025	<u>272,483</u>	<u>1,632</u>	<u>274,115</u>
Net book value			
As at 31 March 2025	<u>-</u>	<u>85</u>	<u>85</u>
As at 31 March 2024	<u>-</u>	<u>94</u>	<u>94</u>

14. Movement in fixed asset listed investments

	2025	2024
	£	£
Market value brought forward at 1 April 2024	477,514	466,765
Add: additions to investments at cost	33,665	-
Less; disposals at carrying value	(82,040)	-
Add net gain on revaluation	3,462	10,749
	<u>432,601</u>	<u>477,514</u>
Cash on deposit with broker	6,480	9,475
Market value as at 31 March 2025	<u>439,081</u>	<u>486,989</u>
Historic cost as at 31 March 2025	<u>372,549</u>	<u>415,567</u>

Net cash added from investments in the year was £51,767 (2024: cash added £nil).

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

15. Debtors

	2025 £	2024 £
Trade debtors	855	2,016
Other debtors	6,237	18,223
	<u>7,092</u>	<u>20,239</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	20	2,724
Other creditors	2,766	2,634
Taxation and social security	-	1,028
Deferred income (note 17)	7,895	12,736
	<u>10,681</u>	<u>19,122</u>

17. Deferred income

	2025 £	2024 £
Balance as at 1 April 2024	12,736	-
Amount released to income earned from charitable activities	(12,736)	-
Amount deferred in year	7,895	12,736
Balance as at 31 March 2025	<u>7,895</u>	<u>12,736</u>

Deferred income comprises income received during the year which relates to a post year end trip.

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of charitable funds

2024 Analysis of Fund movements	Funds b/fwd £	Income £	Expenditure £	Gain/(Loss) on investment £	Transfers £	Funds c/fwd £
Unrestricted funds						
Training Fund	29,740	-	-	-	-	29,740
Opportunities Fund	4,460	-	-	-	-	4,460
Membership Growth Fund	26,959	-	-	-	-	26,959
Fixed Assets	104	-	(10)	-	-	94
International Fund	17,293	-	-	-	-	17,293
Resilience Fund	26,587	-	(1,106)	-	-	25,481
Total designated funds	105,143	-	(1,116)	-	-	104,027
General funds	420,939	89,070	(98,613)	10,749	-	422,145
Total unrestricted funds	526,082	89,070	(99,729)	10,749	-	526,172
Restricted funds						
Lilias Ferguson Legacy – Members with special needs	20,329	-	-	-	-	20,329
Transport	3,001	-	-	-	-	3,001
Total restricted funds	23,330	-	-	-	-	23,330
TOTAL FUNDS	549,412	89,070	(99,729)	10,749	-	549,502

2025 Analysis of Fund movements	Funds b/fwd £	Income £	Expenditure £	Gain/(Loss) on investment £	Transfers £	Funds c/fwd £
Unrestricted funds						
Training Fund	29,740	-	-	-	-	29,740
Opportunities Fund	4,460	-	-	-	-	4,460
Membership Growth Fund	26,959	-	-	-	-	26,959
Fixed Assets	94	-	(9)	-	-	85
International Fund	17,293	-	-	-	-	17,293
Resilience Fund	25,481	510	-	-	-	25,991
Total designated funds	104,027	510	(9)	-	-	104,528
General funds	422,145	129,302	(185,564)	6,855	-	372,738
Total unrestricted funds	526,172	129,812	(185,573)	6,855	-	477,266
Restricted funds						
Lilias Ferguson Legacy – Members with special needs	20,329	-	-	-	-	20,329
Transport	3,001	-	-	-	-	3,001
Total restricted funds	23,330	-	-	-	-	23,330
TOTAL FUNDS	549,502	129,812	(185,573)	6,855	-	500,596

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

18. Analysis of charitable funds (continued)

Unrestricted funds comprise:

Training Fund – This fund is for use by members for payment or part payment for training. This can include Leadership Training, Specialist Training, Outdoor, Go and Join Us etc.

Opportunities Fund – This fund is for use by members who experience financial difficulties, to enable them to attend and be included in Guiding opportunities.

Membership Growth Fund – This fund is for use by the Executive to direct funds where they will be most effective in growing the membership, extending access to Guiding and providing financial support where investment is required.

Fixed Assets – This fund includes the respective fixed assets owned by the charity, the Achachairdeis campsite, comprising three buildings.

International Fund – To assist members to attend Guiding approved International events.

Resilience Fund – The resilience fund is to help units who cannot not pay the census within the time limit.

Restricted funds comprise:

Lilias Ferguson Legacy – Members with special needs – The legacy left by Lilias Ferguson is to provide for members with special needs.

Transport – This fund was initially set up by a donation for the provision of transport for members with disabilities.

19. Net assets over funds

	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Tangible assets	94	-	94
Investments	486,989	-	486,989
Debtors	20,239	-	20,239
Bank & Cash	37,972	23,330	61,302
Current liabilities	(19,122)	-	(19,122)
	526,172	23,330	549,502

THE GUIDE ASSOCIATION COUNTY OF THE CITY OF GLASGOW

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

19. Net assets over funds (continued)

	Unrestricted Funds £	Restricted Funds £	Total 2025 £
Tangible assets	85	-	85
Investments	439,081	-	439,081
Debtors	7,092	-	7,092
Bank & Cash	41,689	23,330	65,019
Current liabilities	(10,681)	-	(10,681)
	<u>477,266</u>	<u>23,330</u>	<u>500,596</u>

20. Leases

The charity has a property lease at the balance sheet date of 31 March 2025:

	2025 £	2024 £
Due within 1 year	4,800	4,800
Due between 1 and 5 years	4,400	9,200
	<u>9,200</u>	<u>14,000</u>