

GIRLGUIDING AYRSHIRE SOUTH  
REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025  
CHARITY NO: SC016764

GIRLGUIDING AYRSHIRE SOUTH

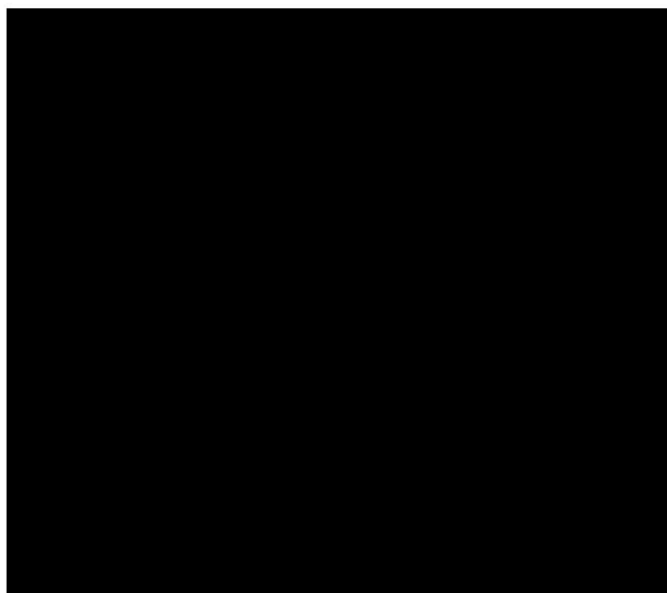
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FOR THE YEAR ENDED 31 MARCH 2025

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GIRLGUIDING AYRSHIRE SOUTH

LEGAL AND ADMINISTRATIVE INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2025

**TRUSTEES:**



**INDEPENDENT EXAMINER:**



Gilmour Hamilton  
Chartered Accountants  
37 Portland Road  
KILMARNOCK  
Ayrshire  
KA1 2DJ

**BANKERS:**

Bank of Scotland  
123 High Street  
AYR  
KA7 1QP

**ADMINISTRATIVE OFFICE:**

2 Whitehill Way  
Coylton  
AYR  
KA6 6NJ

**CHARITY NUMBER:**

SC016764

## GIRLGUIDING AYRSHIRE SOUTH

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees have pleasure in presenting their report along with the financial statements of the charity for the year ended 31 March 2025.

#### **Structure, Objectives & Management**

Girlguiding Ayrshire South is a charitable unincorporated association. Our purpose is to promote the essential elements of the Guide movement generally throughout the Ayrshire South area which covers the whole of the county of South Ayrshire and part of the county of East Ayrshire. Girlguiding Scotland appoints a commissioner for Girlguiding Ayrshire South who then appoints members to roles within the executive committee to carry out the policy of the charity. For the purposes of this report and the financial statements, members of the Executive Committee have been called the "trustees". The trustees who have served during the year and since the year end are listed on page 1. Girlguiding Scotland appoints a County Commissioner for Girlguiding Ayrshire South. During this financial year [REDACTED] completed her role as County Commissioner and [REDACTED] was appointed as her replacement. The County Commissioner appoints the remaining trustees.

#### **Activities, Achievements & Performance**

This year we have seen a small growth of both girls and volunteers within our county. As with every volunteer run organisation we could support many girls that are on our waiting list if we could find more adults willing to take on the responsibilities of running units, especially the Rainbows section (girls aged 4 to 7). We continue to ensure our presence at local events all over the county and online with our Facebook pages and blue sky and Instagram presence which is all led by our fabulous Communications Adviser.

We saw changes in our recruitment and training policies within Girlguiding which means all volunteers will complete more detailed safeguarding training. We held our 3<sup>rd</sup> Training Day since Covid with greater numbers of volunteers choosing to give up a day of their time to ensure they learn more skills and gain more knowledge for them to use in their roles.

We celebrated many long service awards recognising the amazing long-term dedication of our volunteers. We awarded 1,3,5,10,20,30 and 50 years service. Many chose to receive these awards within their unit settings and the girls who they spend time with. It is an honour to award their broaches and explain everything they have done for the girls. One leader was even mentioned in the Scottish Parliament for her 20 years service and the local member of parliament came to the unit to present her with a copy of motion read out to all.

We held county camp last year which was a great hit with its theme of back to basics full of familiar skills many have learned over the decades of Girlguiding. We had a fond farewell for Fiona and her team of [REDACTED] as they completed their term of office. They did a wonderful job of leading the county through some challenging times such as Covid and the comprehensive revision of our constitution to ensure it reflects our practices and current statutory requirements. Their first event was a Taylor Swift concert for all sections with over 200 girls aged 4 to 16 attending. The highlight was several Rainbows (Aged 5-7) claiming they had met the real Taylor Swift!

One of our major responsibilities is the running of our activity centre, Nether Auchendrane. This year we were very fortunate to have some volunteers who negotiated several funding schemes and were successful at securing funding from several areas including the National Lottery!. This large grant will be used to change the boilers in both the main house and annex and updating the bathroom in our disabled access bedroom. We are grateful to the national Lottery and the companies who will carry out work at the house. We have also been fortunate to have lovely neighbours who funded the removal of many old trees that were past their best before they became dangerous. The community payback team have been cutting our fields and painting the whole of the inside so the whole site is looking clean and refreshed. Bookings are up with most weekends filled within term time.

## GIRLGUIDING AYRSHIRE SOUTH

### REPORT OF THE TRUSTEES - continued FOR THE YEAR ENDED 31 MARCH 2025

#### **Investment Policy**

The charity's bank accounts will be reviewed every two years to confirm that they are giving an acceptable return. Non-cash or low risk market investments will not be undertaken without professional advice and then only if there is a guaranteed minimum return equal to or greater than the current investment. Non-cash or low risk market investments will not be undertaken where withdrawals are prohibited for more than three months or where penalty for early withdrawal would render the return less than the current investment.

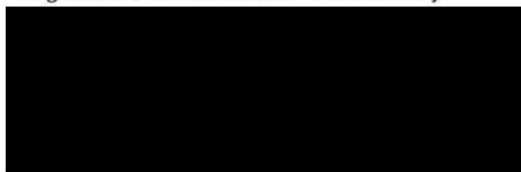
#### **Reserves Policy**

The trustees aim to maintain free reserves in unrestricted funds which equates to not less than six months operating cost, averaged over the last three years.

#### **Financial Review**

There is a net deficit of £3,613 on unrestricted funds for the year (2024: deficit of £3,068), largely driven by high repair costs and expenditure on printing and badges during the year. The restricted funds show an overall surplus of £21,250 but these funds will be spent in the coming year on work on boiler replacement and an outdoor classroom at Nether Auchendrane. The trustees are confident that the charity's existing reserves are sufficient.

Signed on behalf of the Trustees by:

A large black rectangular box redacting the signature of a trustee.

Date: 12 June 2025

## GIRLGUIDING AYRSHIRE SOUTH

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIRLGUIDING AYRSHIRE SOUTH FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts for the Charity for the year ended 31 March 2025 which are set out on pages 5 to 10

#### **Respective responsibilities of trustees and independent examiner**

The Charity's 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 Regulations 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 opinion**

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 examiners 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 respect 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.



Gilmour Hamilton  
Chartered Accountants  
37 Portland Road  
KILMARNOCK  
Ayrshire  
KA1 2DJ

Dated: 12 June 2025

**GIRLGUIDING AYRSHIRE SOUTH**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 MARCH 2025**

		Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	Notes	£	£	£	£
<b>Income and endowments from:</b>					
<b><i>Donations &amp; legacies</i></b>					
Donations		3,273	-	3,273	1,497
Grants		-	25,500	25,500	500
Sundry income		451	-	451	500
<b><i>Other trading activities</i></b>					
Fundraising events & activities		493	-	493	482
<b><i>Income from investments</i></b>					
Interest on cash deposits		1,804	-	1,804	1,592
<b><i>Income from Charitable activities</i></b>					
Subscription income		9,044	-	9,044	8,308
Fees for hire of house, camp site & equipment		12,047	-	12,047	11,964
Camp site & County shop surplus/(deficit)		794	-	794	1
<b>Total income and endowments</b>		<b>27,906</b>	<b>25,500</b>	<b>53,406</b>	<b>24,844</b>
<b>Expenditure on:</b>					
<b><i>Expenditure on fund raising</i></b>					
Fundraising trading: cost of goods sold and other costs		300	-	300	233
<b><i>Expenditure on Charitable activities</i></b>					
Operating costs of house & camp site	2	20,271	2,250	22,521	19,145
Events		3,891	2,000	5,891	2,809
Other operating costs	3	6,257	-	6,257	4,804
Governance Costs	4	800	-	800	840
<b>Total expenditure</b>		<b>31,519</b>	<b>4,250</b>	<b>35,769</b>	<b>27,912</b>
<b>Net income/ (expenditure)</b>		<b>(3,613)</b>	<b>21,250</b>	<b>17,637</b>	<b>(3,068)</b>
Transfers between funds		-	-	-	-
Net movement in funds		-	-	-	-
Fund balances brought forward at 1 April		95,603	57,133	152,736	155,804
Fund balances carried forward at 31 March		91,990	78,383	170,373	152,736

**GIRLGUIDING AYRSHIRE SOUTH**

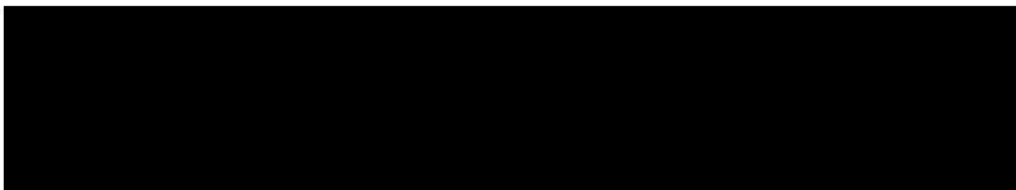
**BALANCE SHEET**  
**31 MARCH 2025**

		<u>2025</u>	<u>2024</u>
	Notes	£	£
<b>FIXED ASSETS:</b>			
Tangible assets	6	<u>84,288</u>	<u>86,912</u>
		84,288	86,912
<b>CURRENT ASSETS:</b>			
Stocks		2,582	1,858
Debtors		-	2,497
Cash at bank and in hand		<u>85,981</u>	<u>62,639</u>
		88,563	66,994
<b>CREDITORS:</b> Amounts falling due within one year			
Accruals and deferred income		<u>2,478</u>	<u>1,170</u>
		2,478	1,170
<b>NET CURRENT ASSETS:</b>		<u>86,085</u>	<u>65,824</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES:</b>		<u>£170,373</u>	<u>£152,736</u>
<b>The funds of the charity:</b>			
<b>Unrestricted funds</b>			
General fund	7	56,171	57,879
Designated funds	7	35,819	37,724
<b>Restricted funds</b>	7	<u>78,383</u>	<u>57,133</u>
		<u>£170,373</u>	<u>£152,736</u>

The notes at pages 7 to 11 form part of these accounts.

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

These accounts were approved by the Board of Trustees on 12 June 2025 and signed on their behalf by:





## **GIRLGUIDING AYRSHIRE SOUTH**

### **NOTES TO THE FINANCIAL STATEMENTS** **FOR THE YEAR ENDED 31 MARCH 2025**

#### **1. ACCOUNTING POLICIES**

##### **General information and basis of accounting**

Girl Guiding Ayrshire South is a charitable unincorporated association established in Scotland. The address of the charity's administrative office is shown on page 1. The nature of the charity's operations and activities are given in the Trustees Report on page 2.

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) issued in October 2019, The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value.

The financial statements are prepared in sterling, the functional currency of the charity, on a going concern basis. The financial statements are rounded to the nearest £1.

##### **Donations, grants receivable and subscriptions**

Donations and similar incoming resources are included in the year in which they are receivable, which is when the charity becomes entitled to the resource. Grants receivable are recognised when the charity has entitlement to the funds and any performance conditions attached to the grant have been met. Subscriptions are credited in the Statement of Financial Activities in the year to which they relate.

##### **Investment Income**

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.

##### **Expenditure**

All expenditure is included on an accruals' basis. The charity is not registered for VAT and accordingly expenditure is shown gross of irrecoverable VAT. Grants payable are for training and other specific purposes aimed at advancing the objectives of the charity. Grants payable are recognised when an application has been received and the conditions for payment have been met.

##### **Tangible fixed assets**

All assets costing in excess of £250 are capitalised. Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 2% on reducing balance
Equipment	- 10% on reducing balance
Office equipment	- 25% on reducing balance

##### **Stock**

Stock consists of purchased goods for resale in the camp shop and is valued at the lower of cost and net realisable value.

##### **Government Grants**

Income from government grants is recognised in the period in which it relates to.

##### **Fund Accounting**

Details of the nature and purpose of each fund is set out in note 6.

## GIRLGUIDING AYRSHIRE SOUTH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 2. OPERATING COSTS OF HOUSE & CAMP SITE

	2025	2024
	£	£
<b>Unrestricted fund</b>		
Insurance	5,155	5,409
Repairs, maintenance & cleaning	7,370	3,786
Heat, light and power	4,570	6,656
Telephone, postage & stationery, advertising & sundries	552	517
Depreciation: Camp site	1,517	1,547
: Camp equipment	<u>1,107</u>	<u>1,230</u>
	<u>20,271</u>	<u>19,145</u>
<b>Restricted funds</b>		
Repairs, maintenance & cleaning	<u>2,250</u>	

#### 3. OTHER OPERATING COSTS

	2025	2024
	£	£
District & County Adviser's expenses	820	592
Programme & training	458	35
Trustee's insurance	444	35
Miscellaneous expenses	1,633	703
Printing, stationery, badges & books	2,653	408
Donations	<u>250</u>	<u>3,066</u>
	<u>6,257</u>	<u>4,804</u>

#### 4. GOVERNANCE COSTS

	2025	2024
	£	£
Independent Examiner's Fees	<u>800</u>	<u>840</u>
	<u>800</u>	<u>840</u>

Trustees are not remunerated.

Governance costs have been wholly allocated to expenditure on charitable activities. Based on the time spent by trustees any allocation to other activities would be trifling.

**GIRLGUIDING AYRSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds	Restricted Funds	Total 2024
	£	£	£
<b>Income and endowments from:</b>			
<b><i>Donations &amp; legacies</i></b>			
Donations	1,497	-	1,497
Grants	500	-	500
Government grants	500	-	500
<b><i>Other trading activities</i></b>			
Fundraising events & activities	482	-	482
<b><i>Income from investments</i></b>			
Interest on cash deposits	1,592	-	1,592
<b><i>Income from Charitable activities</i></b>			
Subscription income	8,308	-	8,308
Fees for hire of house, camp site & equipment	11,964	-	11,964
Camp site shop (deficit)/surplus	<u>1</u>	<u>-</u>	<u>1</u>
<b>Total income and endowments</b>	<u>24,844</u>	<u>-</u>	<u>24,844</u>
<b>Expenditure on:</b>			
<b><i>Expenditure on fund raising</i></b>			
Fundraising trading: cost of goods sold and other costs	233	-	233
<b><i>Expenditure on Charitable activities</i></b>			
Operating costs of house & camp site	19,145	-	19,145
Events	2,880	-	2,890
Other operating costs	4,804	-	4,804
Governance Costs	<u>840</u>	<u>-</u>	<u>840</u>
<b>Total expenditure</b>	<u>27,912</u>	<u>-</u>	<u>27,912</u>
<b>Net income/ (expenditure)</b>	(3,068)	-	(3,068)
Transfers between funds	<u>-</u>	<u>-</u>	<u>-</u>
Net movement in funds		-	
Fund balances brought forward at 1 April	<u>98,671</u>	<u>57,133</u>	<u>155,804</u>
Fund balances carried forward at 31 March	<u>95,603</u>	<u>57,133</u>	<u>152,736</u>

# GIRLGUIDING AYRSHIRE SOUTH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

### 6. TANGIBLE FIXED ASSETS

	Property Nether Auchendrane	Equipment Nether Auchendrane	Office Equipment	Totals
	£	£	£	£
<b>NET BOOK VALUE:</b>				
At 1 April 2024	75,845	11,067	-	86,912
Additions	-	-	-	-
Depreciation charge for year	(1,517)	(1,107)	-	(2,624)
At 31 March 2025	<u>74,328</u>	<u>9,960</u>	<u>-</u>	<u>84,288</u>

### 7. FUNDS

	Unrestricted funds			Restricted Funds	Total
	General Fund (Not designated)	Nether Auchendrane Fund (Designated)	Nether Auchendrane Building Fund (Designated)	see below	
	£	£	£	£	£
At 1 April 2023	60,551	10,562	27,558	57,133	155,804
Net (outgoing)/incoming resources before transfers	738	(2,259)	(1,547)	-	(3,068)
Transfers	<u>(6,000)</u>	<u>6,000</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2024	<u>55,289</u>	<u>14,303</u>	<u>26,011</u>	<u>57,133</u>	<u>152,736</u>
At 1 April 2024	55,289	14,303	26,011	57,133	152,736
Net (outgoing)/incoming resources before transfers	1,736	(3,832)	(1,517)	21,250	17,637
Transfers	<u>(854)</u>	<u>854</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2025	<u>56,171</u>	<u>11,325</u>	<u>24,494</u>	<u>78,383</u>	<u>170,373</u>

The fund balances at 31 March 2024 are represented by:

Tangible fixed assets	-	3,768	26,011	57,133	86,912
Current assets	56,039	10,955	-	-	66,994
Current liabilities	<u>(750)</u>	<u>(420)</u>	<u>-</u>	<u>-</u>	<u>(1,170)</u>
	<u>55,289</u>	<u>14,303</u>	<u>26,011</u>	<u>57,133</u>	<u>152,736</u>

The fund balances at 31 March 2025 are represented by:

Tangible fixed assets	-	2,661	24,494	57,133	84,288
Current assets	56,971	10,342	-	21,250	88,563
Current liabilities	<u>(800)</u>	<u>(1,678)</u>	<u>-</u>	<u>-</u>	<u>(2,478)</u>
	<u>56,171</u>	<u>11,325</u>	<u>24,494</u>	<u>78,383</u>	<u>170,373</u>

## GIRLGUIDING AYRSHIRE SOUTH

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

#### 7. FUNDS (cont)

##### **Unrestricted Funds**

###### ***The General Fund***

The general fund represents the free funds of the charity which are not designated for particular purposes.

###### ***The Nether Auchendrane Fund***

The Nether Auchendrane Fund has been designated as the operating fund of the Nether Auchendrane Activity Centre.

###### ***The Nether Auchendrane Building Fund***

The Nether Auchendrane Building Fund was set up to identify those funds allocated to the construction of the Nether Auchendrane Activity Centre and to the cost of related equipment. It also includes sums set aside as a contingency in case of extraordinary repairs or maintenance being required.

##### **Restricted Funds**

	1 April 2024	Income	Expenditure	31 March 2025
	£	£	£	£
Lottery fund	57,133			57,133
Guide Association		2,000	2,000	0
South Ayrshire Council		1,500		1,500
The Lesley Sell Charitable Trust		2,000		2,000
The National Lottery Community Fund		20,000	2,250	17,750
	<u>57,133</u>	<u>25,500</u>	<u>4,250</u>	<u>78,383</u>

###### ***The Lottery Fund***

The Lottery Fund was established by a grant from The National Lottery to be used solely towards the building costs of Nether Auchendrane Activity Centre.

###### ***The Guide Association Fund***

Related to a grant received for an event undertaken during the year

###### ***The South Ayrshire Council and Lesley Sells Charitable Trust Funds***

Relate to grants received towards the costs of an outdoor classroom at Nether Auchendrane, expected to be completed in the year to 31 March 2026.

###### ***The National Lottery Community Fund***

Relates to a grant received to carry out works to a disabled toilet and to replace boilers at Nether Auchendrane. The work was partially completed in the year to 31 March 2025, with the remaining works expected to be completed in the year to 31 March 2026.

#### 8. CONTROL

The charity is controlled by the trustees.