

South Lanarkshire Guide Association

Scotland · Charity number SC018243

Details

| | |
|------------|---|
| Status | Active |
| Legal form | Unincorporated association |
| Registered | 1946-04-25 |
| Register | View on the OSCR register |

Contact

| | |
|---------|---|
| Address | 14 Leesland Uddingston Glasgow Lanarkshire G71 6TW |
| Website | http://www.girlguiding-southlanarkshire.org.uk/ |

Activities

Activities: 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of citizenship or community development'

What the charity does: Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Beneficiaries: 'Children or young people'

Objectives: To facilitate Girlguiding for girls and young women by supporting the aims of the Guide Association, Scotland to help girls and young women to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and wider world, according to the principles of Girlguiding as stated in the Guiding Manual.

Geography

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

Finances

| Period end | Income | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2024-12-31 | £30,158 | £51,166 | - | 0 |
| 2023-12-31 | £32,985 | £13,385 | - | 0 |
| 2022-12-31 | £12,397 | £13,003 | - | 0 |
| 2021-12-31 | £11,275 | £28,084 | - | 0 |
| 2020-12-31 | £28,796 | £17,912 | - | 0 |

Linked charities

- 10th B Hamilton Brownie Pack (SC037854)

South Lanarkshire Guide Association

Scotland - Charity number SC018243

Accounts

CHARITY REGISTRATION NUMBER: SC018243

South Lanarkshire Guide Association
Unaudited Financial Statements
For year ended
31 December 2024

I.A.STEWART & CO
Chartered Accountants
The Mechanics Workshop
New Lanark
ML11 9DB

South Lanarkshire Guide Association

Financial Statements

Year ended 31 December 2024

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South Lanarkshire Guide Association

Trustees' Annual Report

Year ended 31 December 2024

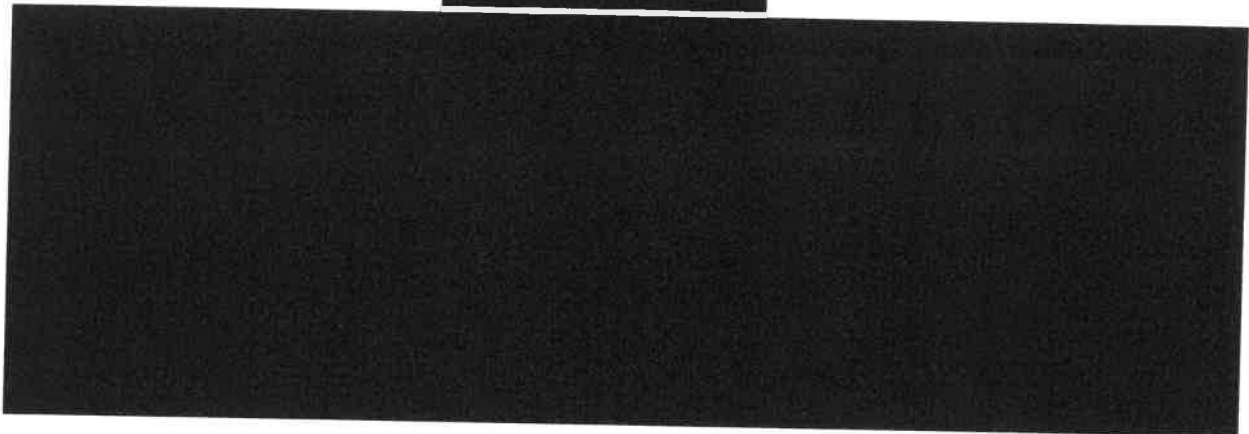
The trustees present their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

Reference and administrative details

Registered charity name South Lanarkshire Guide Association

Charity registration number SC018243

Principal office



Bankers

Bank of Scotland
13 Common Green
Strathaven
ML10 6AQ

Independent examiner



Member of the Institute of Chartered Accountants of Scotland
I. A. Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

South Lanarkshire Guide Association

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Structure, governance and management

The Guide Association nationally is incorporated under a Royal Charter which gives powers to form area Associations of which Scotland is one. The South Lanarkshire Guide Association is a county within the Guide Association of Scotland and conducts its activities under the constitution of The Guide Association Scotland.

The South Lanarkshire Guide Association is a voluntary (unincorporated) association in terms of the Laws of Scotland. The Association is a Registered Charity (SC018243) and is registered with H M Revenue and Customs as a charity having no taxable activities.

Recruitment and appointment of trustees

The trustees have the power to appoint any person to be a trustee either to fill a casual vacancy or as an addition to the existing trustees. New trustees who are invited to join are provided with appropriate guidance in relation to their responsibilities.

Objectives and activities

The objectives of the South Lanarkshire Guides Association are to develop, promote and advance guiding in the County of South Lanarkshire.

Achievements and performance

South Lanarkshire Girlguiding continues to rebuild following the restrictions of the pandemic. Gowanpark has welcomed bookings once again and activities have resumed.

Our girls have all made achievements in their own areas ranging from the Interest badges to Queens Guide Awards.

Unfortunately, Gowanpark suffered damage from burst pipes arising from the extreme cold spell in winter 2022. Our insurers paid out towards some of the repairs late in 2023 and during 2024. The repairs were completed in 2024.

Financial review

The trustees (known as the executive committee) regard the financial performance of the Association for the year and its financial position at the end of the year to be satisfactory in the circumstances.

The trustees' principal investment aim is to safeguard the association's reserves. To this end a low-risk bank deposit account is utilised together with National Savings Bonds.

Total income amounted to £30,158 (2023: £32,985). Total expenditure was £51,362 (2023: £13,385), the increase mostly due to extensive work carried out at Gowanpark during 2024. Insurance monies totalling £6,470 (2023: £14,449) were received towards the repairs and replacements.

South Lanarkshire Guide Association

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Financial review *(continued)*

Reserves policy

The charity has returned a deficit of £21,204 for the year to 31 December 2024 (2023: surplus £19,600). This has been added to reserves brought forward resulting in closing reserves of £229,430 (2023: £250,634). The total includes unrestricted general funds of £92,204 (2023: £110,811) and a designated fixed asset fund of £55,681 (2023: £58,278).

The restricted funds relate to a donation for the upkeep of Gowanpark and funds to be carried to assist future guiding in the Larkhall area. These funds result in year-end restricted funds of £81,545 (2023: £81,545).

The trustees intend to maintain general reserves at a similar level, primarily to be able to fund ongoing activities and to allow for unexpected future expenditure.

Plans for future periods

We anticipate the continued success of Girlguiding in South Lanarkshire County throughout 2025 and in the years to follow. The majority of our units currently have waiting lists, and we are actively seeking to recruit adult leaders to help address this demand. There are numerous roles available both within units and in other capacities, and we welcome all volunteers to contribute wherever possible.

Our volunteers remain committed to providing girls and young women with excellent experiences in a secure environment. We strive to support all our members as they foster future opportunities and contribute to their personal development.

Gowanpark, as our residential venue, remains a significant asset to our county, regularly utilised by multiple units as well as external groups, including those from Guiding, Scouting, and other organisations. We are committed to the ongoing enhancement of our site's facilities and invite suggestions for improvement from all visitors.

South Lanarkshire Guide Association

Trustees' Annual Report *(continued)*

Year ended 31 December 2024

Responsibilities of the trustees

The trustees are responsible for preparing the Trustees Annual Report and the 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 trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the 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 operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for prevention and detection of fraud and other irregularities.

The trustees' annual report was approved on 25 September 2025 and signed on behalf of the board of trustees by:



Trustee

Trustee

South Lanarkshire Guide Association

Independent Examiner's Report to the Trustees of South Lanarkshire Guide Association

Year ended 31 December 2024

I report to the trustees on my examination of the financial statements of South Lanarkshire Guide Association ('the charity') for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 (the '2005 Act') and the Charities Accounts (Scotland) Regulations 2006 (as amended). You are satisfied that your charity is not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's financial statements as carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended). To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for my work, for this report, or for the opinions I have formed.


Independent examiner's statement

Since the charity has prepared its accounts on an accruals basis your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention giving me cause to believe that in any material respect:

1. accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006 (as amended); or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Independent Examiner

I. A. Stewart & Co
The Mechanics Workshop
New Lanark
ML11 9DB

25 September 2025

South Lanarkshire Guide Association

Statement of Financial Activities

Year ended 31 December 2024

| | | Unrestricted funds £ | 2024 Restricted funds £ | Total funds £ | 2023 Total funds £ |
|---|-------------|----------------------------|----------------------------------|------------------|--------------------------|
| Income and endowments | Note | | | | |
| Donations and legacies | 4 | 14,624 | — | 14,624 | 15,113 |
| Charitable activities | 5 | 8,278 | — | 8,278 | 2,708 |
| Investment income | 6 | 746 | — | 746 | 565 |
| Other income | 7 | 6,510 | — | 6,510 | 14,599 |
| Total income | | <u>30,158</u> | <u>—</u> | <u>30,158</u> | <u>32,985</u> |
| Expenditure | | | | | |
| Expenditure on charitable activities | 8,9 | 51,362 | — | 51,362 | 13,385 |
| Total expenditure | | <u>51,362</u> | <u>—</u> | <u>51,362</u> | <u>13,385</u> |
| Net (expenditure)/income and net movement in funds | | <u>(21,204)</u> | <u>—</u> | <u>(21,204)</u> | <u>19,600</u> |
| Reconciliation of funds | | | | | |
| Total funds brought forward | | 169,089 | 81,545 | 250,634 | 231,034 |
| Total funds carried forward | | <u>147,885</u> | <u>81,545</u> | <u>229,430</u> | <u>250,634</u> |

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 14 form part of these financial statements.

South Lanarkshire Guide Association

Statement of Financial Position

31 December 2024

| | Note | 2024 £ | 2023 £ |
|---|------|----------------|----------------|
| Fixed assets | | | |
| Tangible fixed assets | 13 | 55,681 | 58,278 |
| Current assets | | | |
| Stocks | 14 | 2,850 | — |
| Debtors | 15 | 34,578 | 14,402 |
| Investments | 16 | 4,000 | 4,000 |
| Cash at bank and in hand | | 135,971 | 175,084 |
| | | <u>177,399</u> | <u>193,486</u> |
| Creditors: amounts falling due within one year | 17 | <u>3,650</u> | <u>1,130</u> |
| Net current assets | | <u>173,749</u> | <u>192,356</u> |
| Total assets less current liabilities | | <u>229,430</u> | <u>250,634</u> |
| Net assets | | <u>229,430</u> | <u>250,634</u> |
| Funds of the charity | | | |
| Restricted funds | | 81,545 | 81,545 |
| Unrestricted funds | | 147,885 | 169,089 |
| Total charity funds | 18 | <u>229,430</u> | <u>250,634</u> |

These financial statements were approved by the board of trustees and authorised for issue on 25 September 2025, and are signed on behalf of the board by:

Trustee

Trustee

The notes on pages 8 to 14 form part of these financial statements.

South Lanarkshire Guide Association

Notes to the Financial Statements

Year ended 31 December 2024

1. General information

The charity is a public benefit entity and a registered charity in Scotland and is unincorporated. The address of the principal office is [REDACTED]

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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 (FRS 102) (Charities SORP (FRS 102)) and the Charities and Trustee Investment (Scotland) Act 2005 and the Charity Accounts (Scotland) Regulations 2006 (as amended).

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires the trustees to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The trustees are of the opinion there are no matters of significant judgements, estimates or assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

Taxation

South Lanarkshire Guide Association is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities.

Fund accounting

Funds are classified as either restricted funds or unrestricted funds, defined as follows.

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees to further any of the charity's purposes. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

South Lanarkshire Guide Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Income

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from subscriptions and charitable activities is recognised in the period to which it relates.

Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

The charity is deemed to have only one charitable activity and support costs are allocated to this activity.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

| | |
|--------------|------------------------|
| Equipment | - 15% reducing balance |
| Improvements | - 5% reducing balance |

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

South Lanarkshire Guide Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

4. Donations and legacies

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--|----------------------------|--------------------------|----------------------------|--------------------------|
| Donations | | | | |
| Donations | 200 | 200 | – | – |
| Subscriptions | | | | |
| Subscriptions income | 14,265 | 14,265 | 15,013 | 15,013 |
| Subscriptions income - Vice presidents | 159 | 159 | 100 | 100 |
| | <u>14,624</u> | <u>14,624</u> | <u>15,113</u> | <u>15,113</u> |

5. Charitable activities

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Trip fees and souvenirs | 8,033 | 8,033 | 1,477 | 1,477 |
| Annual review collection | – | – | 100 | 100 |
| County badges | 245 | 245 | 1,131 | 1,131 |
| | <u>8,278</u> | <u>8,278</u> | <u>2,708</u> | <u>2,708</u> |

South Lanarkshire Guide Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

6. Investment income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|------------------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Bank interest receivable | 595 | 595 | 444 | 444 |
| National savings bond income | 151 | 151 | 121 | 121 |
| | <u>746</u> | <u>746</u> | <u>565</u> | <u>565</u> |

7. Other income

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Other income | 6,510 | 6,510 | 14,599 | 14,599 |

8. Expenditure on charitable activities by fund type

| | Unrestricted Funds £ | Total Funds 2024 £ | Unrestricted Funds £ | Total Funds 2023 £ |
|--------------------|----------------------------|--------------------------|----------------------------|--------------------------|
| Guiding activities | 50,162 | 50,162 | 12,151 | 12,151 |
| Support costs | 1,200 | 1,200 | 1,234 | 1,234 |
| | <u>51,362</u> | <u>51,362</u> | <u>13,385</u> | <u>13,385</u> |

9. Expenditure on charitable activities by activity type

| | Activities undertaken directly £ | Support costs £ | Total funds 2024 £ | Total fund 2023 £ |
|--------------------|---|-----------------------|--------------------------|-------------------------|
| Guiding activities | 50,162 | – | 50,162 | 12,151 |
| Governance costs | – | 1,200 | 1,200 | 1,234 |
| | <u>50,162</u> | <u>1,200</u> | <u>51,362</u> | <u>13,385</u> |

10. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

| | 2024 £ | 2023 £ |
|---------------------------------------|-----------|-----------|
| Depreciation of tangible fixed assets | 2,597 | 2,486 |
| Independent examiners fee | 1,200 | 1,234 |

11. Staff costs

The average head count of employees during the year was Nil (2023: Nil).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

South Lanarkshire Guide Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

12. Trustee remuneration and expenses

The trustees received no remuneration or other benefits from employment with the charity or a related party.

During the year one trustee received expenses totalling £264 (2023: £95).

13. Tangible fixed assets

| | Land and buildings £ | Equipment £ | Improvements £ | Total £ |
|-------------------------------|----------------------------|----------------|-------------------|---------------|
| Cost | | | | |
| At 1 Jan 2024 and 31 Dec 2024 | <u>18,844</u> | <u>9,206</u> | <u>64,779</u> | <u>92,829</u> |
| Depreciation | | | | |
| At 1 Jan 2024 | — | 5,133 | 29,418 | 34,551 |
| Charge for the year | — | 829 | 1,768 | 2,597 |
| At 31 Dec 2024 | <u>—</u> | <u>5,962</u> | <u>31,186</u> | <u>37,148</u> |
| Carrying amount | | | | |
| At 31 Dec 2024 | <u>18,844</u> | <u>3,244</u> | <u>33,593</u> | <u>55,681</u> |
| At 31 Dec 2023 | <u>18,844</u> | <u>4,073</u> | <u>35,361</u> | <u>58,278</u> |

14. Stocks

| | | |
|-------------------------------|--------------|-------------|
| | 2024 | 2023 |
| | £ | £ |
| Stock of badges and souvenirs | <u>2,850</u> | <u>—</u> |

15. Debtors

| | | |
|---------------|---------------|---------------|
| | 2024 | 2023 |
| | £ | £ |
| Other debtors | <u>34,578</u> | <u>14,402</u> |

16. Investments

| | | |
|------------------------|--------------|--------------|
| | 2024 | 2023 |
| | £ | £ |
| National Savings Bonds | <u>4,000</u> | <u>4,000</u> |

17. Creditors: amounts falling due within one year

| | | |
|------------------------------|--------------|--------------|
| | 2024 | 2023 |
| | £ | £ |
| Accruals and deferred income | <u>3,650</u> | <u>1,130</u> |

South Lanarkshire Guide Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

17. Creditors: amounts falling due within one year *(continued)*

Deferred income relates to Gowanpark booking deposits received in advance. These are released when the visit takes place.

| | |
|--------------------------------|----------|
| | 2024 |
| | £ |
| Deferred income at 1 January | 100 |
| Released in the year | (100) |
| Deferred income at 31 December | <u>—</u> |

18. Analysis of charitable funds

Unrestricted funds

| | At 1 Jan 2024 | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2024 |
|-------------------|------------------|---------------|------------------|----------------|-------------------|
| General funds | 110,811 | 30,158 | (48,765) | — | 92,204 |
| Fixed assets fund | 58,278 | — | (2,597) | — | 55,681 |
| | <u>169,089</u> | <u>30,158</u> | <u>(51,362)</u> | <u>—</u> | <u>147,885</u> |

| | At 1 Jan 2023 | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2023 |
|-------------------|------------------|---------------|------------------|----------------|-------------------|
| General funds | 90,183 | 32,985 | (10,899) | (1,458) | 110,811 |
| Fixed assets fund | 59,306 | — | (2,486) | 1,458 | 58,278 |
| | <u>149,489</u> | <u>32,985</u> | <u>(13,385)</u> | <u>—</u> | <u>169,089</u> |

General funds are the funds available for use by the charity in pursuit of its charitable activities.

The Fixed assets fund is used to show separately the amount of funds tied up in fixed assets.

Restricted funds

| | At 1 Jan 2024 | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2024 |
|--------------------------|------------------|-------------|------------------|----------------|-------------------|
| Guiding in Larkhall fund | 81,045 | — | — | — | 81,045 |
| Wilma Aitken fund | 500 | — | — | — | 500 |
| | <u>81,545</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>81,545</u> |

| | At 1 Jan 2023 | Income £ | Expenditure £ | Transfers £ | At 31 Dec 2023 |
|--------------------------|------------------|-------------|------------------|----------------|-------------------|
| Guiding in Larkhall fund | 81,045 | — | — | — | 81,045 |
| Wilma Aitken fund | 500 | — | — | — | 500 |
| | <u>81,545</u> | <u>—</u> | <u>—</u> | <u>—</u> | <u>81,545</u> |

South Lanarkshire Guide Association

Notes to the Financial Statements *(continued)*

Year ended 31 December 2024

18. Analysis of charitable funds *(continued)*

The Guiding in Larkhall fund was established when funds were transferred to the Association on the cessation of the Larkhall guide group. The funds are to be held for a period and used in the event of a new group being established.

The Wilma Aitken fund is to be used toward the upkeep of the Gowanpark Brownie House.

19. Analysis of net assets between funds

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2024 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 55,681 | – | 55,681 |
| Current assets | 95,854 | 81,545 | 177,399 |
| Creditors less than 1 year | (3,650) | – | (3,650) |
| Net assets | <u>147,885</u> | <u>81,545</u> | <u>229,430</u> |

| | Unrestricted Funds £ | Restricted Funds £ | Total Funds 2023 £ |
|----------------------------|----------------------------|--------------------------|--------------------------|
| Tangible fixed assets | 58,278 | – | 58,278 |
| Current assets | 111,941 | 81,545 | 193,486 |
| Creditors less than 1 year | (1,130) | – | (1,130) |
| Net assets | <u>169,089</u> | <u>81,545</u> | <u>250,634</u> |

20. Contributions made by volunteers

The South Lanarkshire Guide Association benefits greatly from the involvement and enthusiastic support of its volunteers who give their time and talents willingly for the benefit of the Association. In accordance with accounting standards, the economic contribution of general volunteers is not measured in the accounts.

South Lanarkshire Guide Association

Management Information

Year ended 31 December 2024

The following pages do not form part of the financial statements.

South Lanarkshire Guide Association

Detailed Statement of Financial Activities

Year ended 31 December 2024

| | 2024 £ | 2023 £ |
|---|-----------------|---------------|
| Income and endowments | | |
| Donations and legacies | | |
| Donations | 200 | - |
| Subscriptions income | 14,265 | 15,013 |
| Subscriptions income - Vice presidents | 159 | 100 |
| | <u>14,624</u> | <u>15,113</u> |
| Charitable activities | | |
| Trip fees and souvenirs | 8,033 | 1,477 |
| Annual review collection | - | 100 |
| County badges | 245 | 1,131 |
| | <u>8,278</u> | <u>2,708</u> |
| Investment income | | |
| Bank interest receivable | 595 | 444 |
| National savings bond income | 151 | 121 |
| | <u>746</u> | <u>565</u> |
| Other income | | |
| Other income | 6,510 | 14,599 |
| | <u>6,510</u> | <u>14,599</u> |
| Total income | <u>30,158</u> | <u>32,985</u> |
| Expenditure | | |
| Expenditure on charitable activities | | |
| Heat and light | 5,726 | 876 |
| Repairs and maintenance | 30,959 | 925 |
| Insurance | 2,889 | 2,702 |
| Travel and training | 686 | 75 |
| Postage and stationery | 56 | 76 |
| Depreciation | 2,597 | 2,486 |
| International trips | - | 600 |
| Guiding activities | 4,303 | 1,576 |
| Events | 2,626 | 1,570 |
| Guide unit assistance | 320 | 1,265 |
| | <u>50,162</u> | <u>12,151</u> |
| Governance costs | | |
| Independent examiners fee | 1,200 | 1,234 |
| | <u>1,200</u> | <u>1,234</u> |
| Total expenditure | <u>51,362</u> | <u>13,385</u> |
| Net (expenditure)/income | <u>(21,204)</u> | <u>19,600</u> |