

GIRLGUIDING AYRSHIRE NORTH COUNTY
TRUSTEES' ANNUAL REPORT
AND ACCOUNTS
FOR THE YEAR ENDED 30 JUNE 2024
SCOTTISH CHARITY NO. SC036295

GIRLGUIDING AYRSHIRE NORTH COUNTY

CHARITY INFORMATION

Trustees Listed on Trustees' Report

Charity number SC036295

Independent Examiner

[REDACTED]
JRD LLP
11 Portland Road
Kilmarnock
KA1 2BT

Principal address 41 Craigspark
Ardrossan
KA22 7PS

Bankers Bank of Scotland
57 Dockhead Street
Saltcoats
KA21 5EY

GIRLGUIDING AYRSHIRE NORTH COUNTY

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GIRLGUIDING AYRSHIRE NORTH COUNTY

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2024

The Executive Committee of Girlguiding Ayrshire North County have pleasure in submitting their Report and independently examined Accounts for the year ended 30 June 2024. The contents of this financial report should be read in conjunction with the Annual Report for 2022, which provides detailed information concerning the extent of the County's activities in Ayrshire North for the year.

Constitution

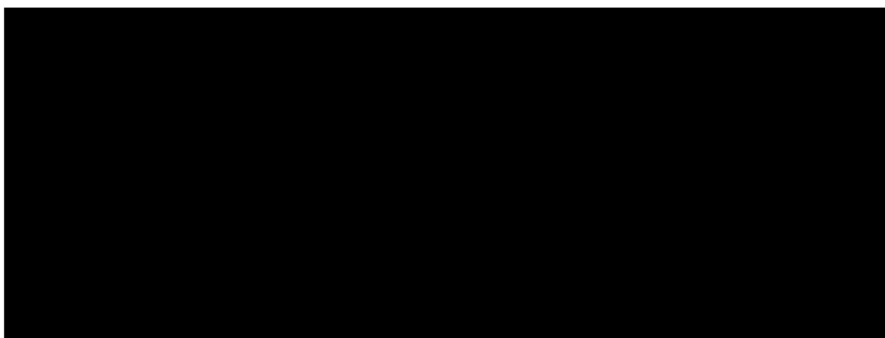
Girlguiding Ayrshire North County is an unincorporated association and Scottish registered charity. The County has a written constitution and operates in accordance with the Guiding Manual published by Girlguiding UK, the operating name of the Guide Association. The members of the County Executive Committee are also the Trustees of the Association. A number of additional committees and sub-committees manage Guiding activities on a day-to-day basis and these report regularly to the County Executive Committee.

Trustees

The charity's Trustees are the members of the Executive Committee and are appointed in accordance with the Guiding Manual published by Girlguiding UK. The County Commissioner and County Advisers are appointed for the term of their office as laid out in the Guiding Manual. The County Commissioner makes other necessary managerial appointments, which cease at the end of her term of office.

The members of the County Executive Committee who served during the year were:

Office Bearers



Method of Recruitment, Induction and Risk Assessment

Recruitment of adult members is open to anyone aged 18 years and over. The relevant induction training is given to adult members depending on the role they carry out. Girlguiding Ayrshire North County operates a Safe Space Policy in line with Child Protection best practice and each member is fully disclosed in terms of Child Protection guidelines. All volunteers proposing to work with or for Girlguiding Ayrshire North County are also subject to the relevant vetting procedures as set by Child Protection guidelines.

Independent Examiner

[REDACTED] of JRD LLP was appointed as Independent Examiner in respect of the 2024 financial period.

Objectives and Financial Performance

The aim of Girlguiding Ayrshire North County is to help young girls and young women to develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world, according to the principles of the Guide Association, and to facilitate Guiding for girls and young women in Ayrshire North.

The Financial Statements, which form part of this Report, reflect the activities under the control of Girlguiding Ayrshire North and exclude the financial activities of Divisions, Districts and Units. The Executive Committee regard the financial performance of Girlguiding Ayrshire North County for the year and its financial position at the end of the year to be satisfactory.

GIRLGUIDING AYRSHIRE NORTH COUNTY

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2024

Future Activities

It is intended that Girlguiding Ayrshire North County will continue to pursue activities and policies which will sustain and enhance the objectives of Girlguiding in Ayrshire North. This will be done within the financial constraints of available income and in keeping with changes in policy, which are from time to time required by The Guide Association and/or external environment.

Investment Policy

All funds not immediately required are invested, where possible, in low risk interest bearing bank accounts and bonds.

Funds

Funds are classified as Unrestricted Funds, Restricted Funds and Designated Funds defined as follows:

Unrestricted Funds may be used by Girlguiding Ayrshire North County at the discretion of the Executive Committee to meet future expenditure.

Restricted Funds may be used subject to specific restrictions that may have been imposed by the donor.

Designated Funds may be expended in furtherance of the objectives of Girlguiding Ayrshire North County for specific purposes at the discretion of the Executive Committee.

Fundraising

Girlguiding Ayrshire North's activities are funded predominantly by subscriptions from members and other sources of income including legacies, disclosed in the Statement of Receipts and Payment Account. From time-to-time special fundraising efforts are undertaken to finance specific projects.

Review of Financial Year

The excess of income over expenditure for the year was £5,191 (2023: as restated £1,912). Total funds carried forward at 30 June 2024 were £693,672 (2023: as restated £688,481) including £623,523 (2023: £623,523) net book value of fixed assets which has been designated into a separate capital fund.

Reserves Policy

The County does not exercise a formal reserves policy. Restricted and unrestricted funds are disclosed at page 8 of the financial statements. Included within unrestricted funds is a reserve fund of £4,089 (2023: £4,089), which is held in a separate bank account. However, the total free unrestricted funds (i.e. excluding the capital fund noted above) are £36,508 which represents approximately 12 months running costs at current levels.

Connected Bodies

Girlguiding Ayrshire North County forms part of Girlguiding Scotland and Girlguiding each of whom receives a proportion of Ayrshire North's members' annual subscriptions.

Risk Assessment

All risk assessments comply with those prescribed by Girlguiding.

GIRLGUIDING AYRSHIRE NORTH COUNTY

TRUSTEES REPORT FOR THE YEAR ENDED 30 JUNE 2024

Statement of Trustees' Responsibilities

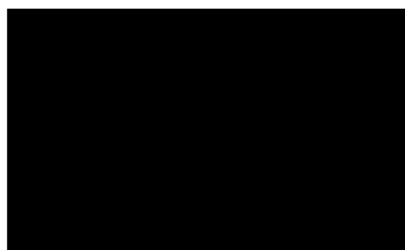
The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 and application of 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 in 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 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, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Executive Committee on 13 December, 2024
And signed on its behalf by:



GIRLGUIDING AYRSHIRE NORTH COUNTY

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GIRLGUIDING AYRSHIRE NORTH COUNTY

I report on the accounts of the charity for the year ended 30 June 2024, which are set out on pages 2 to 9.

Respective responsibilities of trustees and 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 (as amended). 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.

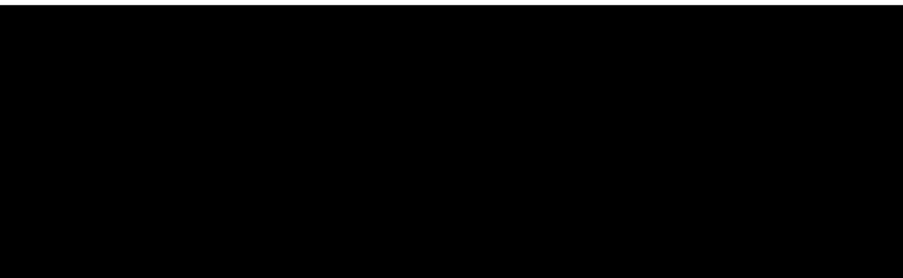
Basis of independent examiner's statement

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 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 Regulations;have 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.



Chartered Accountant (ICAS)

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

13 December, 2024

GIRLGUIDING AYRSHIRE NORTH COUNTY

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 JUNE 2024**

| | Restricted Funds | Unrestricted General Funds | Unrestricted Designated Funds | Total Funds 2024 | Total Funds 2023 (as restated) |
|------------------------------------|---------------------|----------------------------------|-------------------------------------|------------------------|---|
| | £ | £ | £ | £ | £ |
| Income | | | | | |
| Donations, legacies and other | 24,261 | 1,981 | - | 26,242 | 43,316 |
| Charitable activities | - | 13,759 | - | 13,759 | 11,186 |
| Investments | 273 | - | - | 273 | 76 |
| Total Income | 24,534 | 15,740 | - | 40,274 | 54,578 |
| Expenditure | | | | | |
| Costs of raising funds | - | - | - | - | - |
| Charitable activities | 23,121 | 11,962 | - | 35,083 | 52,666 |
| Other | - | - | - | - | - |
| Total Expenditure | 23,121 | 11,962 | - | 35,083 | 52,666 |
| Net Income/(Expenditure) | 1,413 | 3,778 | - | 5,191 | 1,912 |
| Transfers between funds | 12,627 | (12,627) | - | - | - |
| Net movement in funds | 14,040 | (8,849) | - | 5,191 | 1,912 |
| Reconciliation of funds | | | | | |
| Total funds brought forward | 19,601 | 45,357 | 623,523 | 688,481 | 686,569 |
| Total funds carried forward | 33,641 | 36,508 | 623,523 | 693,672 | 688,481 |

An analysis of Income and Expenditure is included at Note 10 to the financial statements.

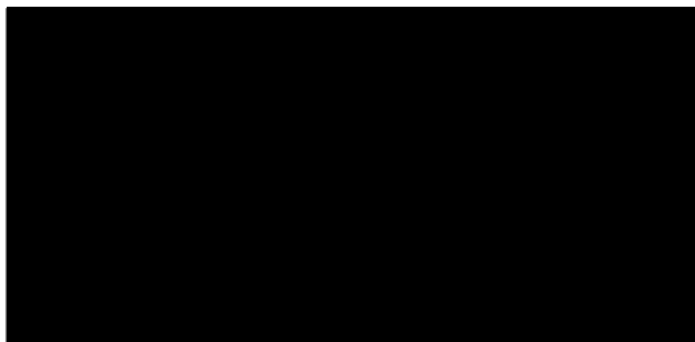
Expenditure is allocated to the above cost categories on the basis of the accounting policy disclosed at Note 1 (d) to the financial statements.

GIRLGUIDING AYRSHIRE NORTH COUNTY

BALANCE SHEET AS AT 30 JUNE 2024

| | | 2024 | | 2023 (as restated) | |
|--|-------|----------------|-----------------------|-----------------------|-----------------------|
| | Notes | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 4 | | 623,523 | | 623,523 |
| Current assets | | | | | |
| Debtors | 5 | 901 | | 1,721 | |
| Cash at bank and in hand | 6 | <u>70,212</u> | | <u>63,936</u> | |
| | | 71,113 | | 65,657 | |
| Liabilities | | | | | |
| Creditors: amounts falling due within one year | 7 | <u>(964)</u> | | <u>(699)</u> | |
| Net current assets | | | <u>70,149</u> | | <u>64,958</u> |
| Total assets less current liabilities | | | <u>693,672</u> | | <u>688,481</u> |
| Funds | | | | | |
| Restricted income funds | 8/9 | | 33,641 | | 19,601 |
| Unrestricted income funds: | | | | | |
| General funds | 8/9 | 36,508 | | 45,357 | |
| Designated funds | 8/9 | <u>623,523</u> | | <u>623,523</u> | |
| Total unrestricted funds | | | <u>660,031</u> | | <u>668,880</u> |
| Total Charity Funds | | | <u>693,672</u> | | <u>688,481</u> |

The financial statements were approved by the Trustees on 13 December, 2024 and signed on their behalf by:



GIRLGUIDING AYRSHIRE NORTH COUNTY

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 30 JUNE 2024

| | | 2024 | | 2023 (as restated) | |
|---|-------|--------------|--------|-----------------------|--------|
| | Notes | £ | £ | £ | £ |
| Income | | | | | |
| Annual Membership Subscription | | 13,759 | | 11,186 | |
| Special Events | 9 | 700 | | 11,406 | |
| Miscellaneous | | 8 | | 1,772 | |
| Donations | | 418 | | 101 | |
| Bank Interest - General Fund | | - | | 76 | |
| Bank Interest - Ayrwaves | | 140 | | - | |
| Blair Project Income | | 11,406 | | 7,395 | |
| Delivery Team income | 9 | 12,915 | | 22,642 | |
| Growth & Retention Income | | 73 | | - | |
| Insurance Premiums | | 855 | | - | |
| | | | 40,274 | | 54,578 |
| Expenditure | | | | | |
| Annual Membership Subscription | | 446 | | 1,040 | |
| Insurance (Property & Equipment) | | 1,087 | | 1,058 | |
| County Expenses | 2 | 10,275 | | 22,358 | |
| Blair Project Costs | | 8,978 | | 8,030 | |
| Delivery Team Expenses | 9 | 12,936 | | 15,442 | |
| Growth & Retention Expenses | | 270 | | - | |
| Independent Examiner's Fees | | 600 | | 600 | |
| Donations | | 491 | | - | |
| Depreciation | 4 | - | | 4,138 | |
| | | | 35,083 | | 52,666 |
| Excess Income/(Expenditure) for Year | | 5,191 | | 1,912 | |

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

1 Accounting policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the period and in the preceding year.

(a) Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Statement of Recommended Practice: Accounting and Reporting by Charities issued in March 2005.

(b) Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or grantor.

Transfers between funds are made at the discretion of the trustees taking into consideration any restrictions imposed on funds.

(c) Income

All income is included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Donations and legacies are received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a special performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.

Investment income is included when receivable.

Income from grants, where related to performance and specific deliverables, is accounted for as the charity earns the right to consideration by its performance.

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024**

1 Accounting policies (continued)

(d) Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred.

Costs of raising funds comprise the costs associated with attracting voluntary income and grants.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs includes those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fees and costs linked to the strategic management of the charity which are voluntary other than directors' travelling expenses reimbursed.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis such as staff time pro-rata.

(e) Fixed assets

As a result of the change in basis of accounting in respect of the prior accounting period, depreciation rates were established and applied retrospectively in respect of the opening balances. Fixed assets (excluding investments) are stated at cost less accumulated depreciation. Minor additions costing below £500 are not capitalised. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:

Blair Project Property - no depreciation

Blair Project Fixtures & Fittings - 10 years straight line basis

Blair Project Equipment - 3 to 5 years straight line basis

Other County Assets - 3 to 5 years straight line basis

The Blair Project property, which was completed during the accounting period, is not depreciated. The property is subject to ongoing renovations and improvements and the non-depreciated historical cost is considered to represent a reasonable fair value.

2 Trustee Remuneration and Related Party Transactions

Trustees are not remunerated but may be reimbursed for certain expenses incurred. During the year there were no expenses paid to any Trustee (2023: £1,053 to 3 Trustees). There were no transactions during the period between the charity and any related party of the Trustees.

3 Taxation

The organisation is a registered Scottish charity and no corporation tax liability arises. The charity is not VAT registered and irrecoverable VAT is allocated to the relevant category of expenditure.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

4 Tangible fixed assets

| | Blair Project Property £ | Blair Project Fixtures, Fittings & Equipment £ | Other County Assets £ | Total £ |
|-----------------------|--------------------------------|---|--------------------------------|------------|
| Cost | | | | |
| At 1 July 2023 | 623,523 | 65,026 | 11,550 | 700,099 |
| Additions | - | - | - | - |
| At 30 June 2024 | 623,523 | 65,026 | 11,550 | 700,099 |
| Depreciation | | | | |
| At 1 July 2023 | - | 65,026 | 11,550 | 76,576 |
| Charge for the year | - | - | - | - |
| At 30 June 2024 | - | 65,026 | 11,550 | 76,576 |
| Net book value | | | | |
| At 30 June 2024 | 623,523 | - | - | 623,523 |
| Net book value | | | | |
| At 30 June 2023 | 623,523 | - | - | 623,523 |

5 Debtors

| | 2024 £ | 2023 £ |
|---------------|-----------|-----------|
| Trade debtors | 901 | 1,721 |
| | 901 | 1,721 |

6 Cash and bank balances

| | 2024 £ | 2023 (as restated) £ |
|---|-----------|----------------------------|
| Virgin Charity Deposit | 4,089 | 4,089 |
| Virgin Charity Deposit - Jenny Ramsey Trust | 2,535 | 2,535 |
| General Account | 29,946 | 37,628 |
| Blair Project Fund | 2,616 | 2,123 |
| Blair Project Fund No. 2 | 4,711 | 9,499 |
| Blair Project Activity Centre | 7,810 | - |
| Growth & Retention | 912 | 566 |
| Ayrwaves Project Account | 10,348 | 208 |
| Delivery Team Account (note 9) | 7,180 | 7,200 |
| Help Fund | 63 | - |
| Cash balances | 2 | 88 |
| | 70,212 | 63,936 |

7 Creditors : amounts falling due within one year

| | 2024 £ | 2023 £ |
|-----------------------------|-----------|-----------|
| Trade creditors | 364 | 99 |
| Independent Examiner's fees | 600 | 600 |
| | 964 | 699 |

GIRLGUIDING AYRSHIRE NORTH COUNTY

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

8 Analysis of Net Assets Between Funds

| | Restricted Funds £ | Unrestricted General Funds £ | Unrestricted Designated Funds £ | Total Funds £ |
|---------------------|--------------------------|---------------------------------------|--|---------------------|
| Fixed Assets | - | - | 623,523 | 623,523 |
| Current Assets | 33,641 | 37,472 | - | 71,113 |
| Current Liabilities | - | (964) | - | (964) |
| Net Assets | 33,641 | 36,508 | 623,523 | 693,672 |

Details of Significant Funds:-

Unrestricted Designated Funds

This represents the net book value of tangible fixed assets (note 4). However, the Trustees acknowledge that the Blair Project property costs are funded by restricted grants which impose conditions over the use of the property for a 10 year period from the date the grants were received.

Unrestricted General Funds

This is effectively the charity's reserve which can be spent at the discretion of the Trustees.

9 Prior Year Adjustment

A prior year adjustment has been made in respect of a bank account which had been omitted from the 2022/23 financial statements (Delivery Team Account - note 6). The net impact of this adjustment is an additional surplus of £7,200 and increase in restricted funds brought forward of this amount. In addition, the Ayrshire North Camp Fund bank account and special events income had been overstated by £1,913 and this has also been corrected.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 JUNE 2024

10 Analysis of Statement of Financial Activities

| | RESTRICTED FUNDS | | | | | UNRESTRICTED FUNDS | | | | | TOTAL FUNDS | | |
|--------------------------------------|---------------------------------|-----------|---------------|-----------|---|----------------------------|----------------------------|-------------------------|-------------------------------|--------------------------------|------------------|------------------|--------------------------------|
| | Blair Ayrvayes Growth & Project | Retention | Delivery Team | Help Fund | Total Restricted Funds 2024 (as restated) | Unrestricted General Funds | Unrestricted Capital Funds | Unrestricted Funds 2024 | Total Unrestricted Funds 2024 | Total Funds 2023 (as restated) | Total Funds 2024 | Total Funds 2023 | Total Funds 2024 (as restated) |
| Income | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Donations, legacies and other | - | - | - | - | - | 418 | - | 418 | 101 | 418 | 581 | - | - |
| Special Events | - | - | - | - | - | 700 | - | 700 | 11,406 | 700 | 11,406 | - | - |
| Growth and Retention Income | - | 73 | - | - | 73 | - | - | - | - | 73 | - | - | - |
| Delivery Team Income | - | - | 12,915 | - | 12,915 | - | - | - | - | - | 12,915 | - | - |
| Insurance Premiums | - | - | - | - | - | 855 | - | 855 | - | - | 855 | - | - |
| Camp Fees | 10,263 | - | - | - | 10,263 | - | - | - | - | - | 10,263 | - | - |
| Activities and Events | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Sundry Income | 1,010 | - | - | - | 1,010 | 8 | - | 8 | 1,772 | 1,018 | 1,822 | - | - |
| | 11,273 | - | 73 | 12,915 | 24,261 | 1,981 | - | 1,981 | 13,279 | 26,242 | 43,316 | - | - |
| Charitable activities | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Annual Membership Subscription | - | - | - | - | - | 13,759 | - | 13,759 | 11,186 | 13,759 | 11,186 | - | - |
| | - | - | - | - | - | 13,759 | - | 13,759 | 11,186 | 13,759 | 11,186 | - | - |
| Investments | 133 | 140 | - | - | 273 | 3 | - | - | 73 | 273 | 76 | - | - |
| Bank Interest | 133 | 140 | - | - | 273 | 3 | - | - | 73 | 273 | 76 | - | - |
| | 11,406 | 140 | 73 | 12,915 | 24,534 | 15,740 | - | 15,740 | 24,538 | 40,274 | 54,578 | - | - |
| Total Income | | | | | | | | | | | | | |
| Expenditure | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Cost of raising funds | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Charitable activities: | 8,978 | - | 270 | 12,936 | 937 | 23,121 | 23,472 | 11,962 | 29,194 | 35,083 | 52,666 | - | - |
| Charitable expenditure | - | - | - | - | - | 600 | - | 600 | 600 | 600 | 600 | - | - |
| Governance costs | 8,978 | - | 270 | 12,936 | 937 | 23,121 | 23,472 | 11,962 | 29,194 | 35,083 | 52,666 | - | - |
| | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Other | - | - | - | - | - | - | - | - | - | - | - | - | - |
| | 8,978 | - | 270 | 12,936 | 937 | 23,121 | 23,472 | 11,962 | 29,194 | 35,083 | 52,666 | - | - |
| Total Expenditure | | | | | | | | | | | | | |
| Net Income/(Expenditure) | 2,428 | 140 | (197) | (21) | (937) | 1,413 | 6,568 | 3,778 | (4,656) | 5,191 | 1,912 | - | - |
| Transfers between funds | 1,987 | 10,000 | 540 | - | 1,000 | 12,627 | (1,549) | (12,627) | 1,549 | - | - | - | - |
| Net movement in funds | 3,515 | 10,140 | 343 | (21) | 63 | 14,040 | 5,019 | (8,849) | (3,107) | 5,191 | 1,912 | - | - |
| Reconciliation of funds | 11,622 | 208 | 571 | 7,200 | - | 19,601 | 16,495 | 45,357 | 623,523 | 666,967 | 688,481 | 686,569 | 686,569 |
| Total funds brought forward (note 9) | 15,137 | 10,348 | 914 | 7,179 | 63 | 33,641 | 21,514 | 36,508 | 623,523 | 660,031 | 663,860 | 693,672 | 688,481 |
| Total funds carried forward | | | | | | | | | | | | | |