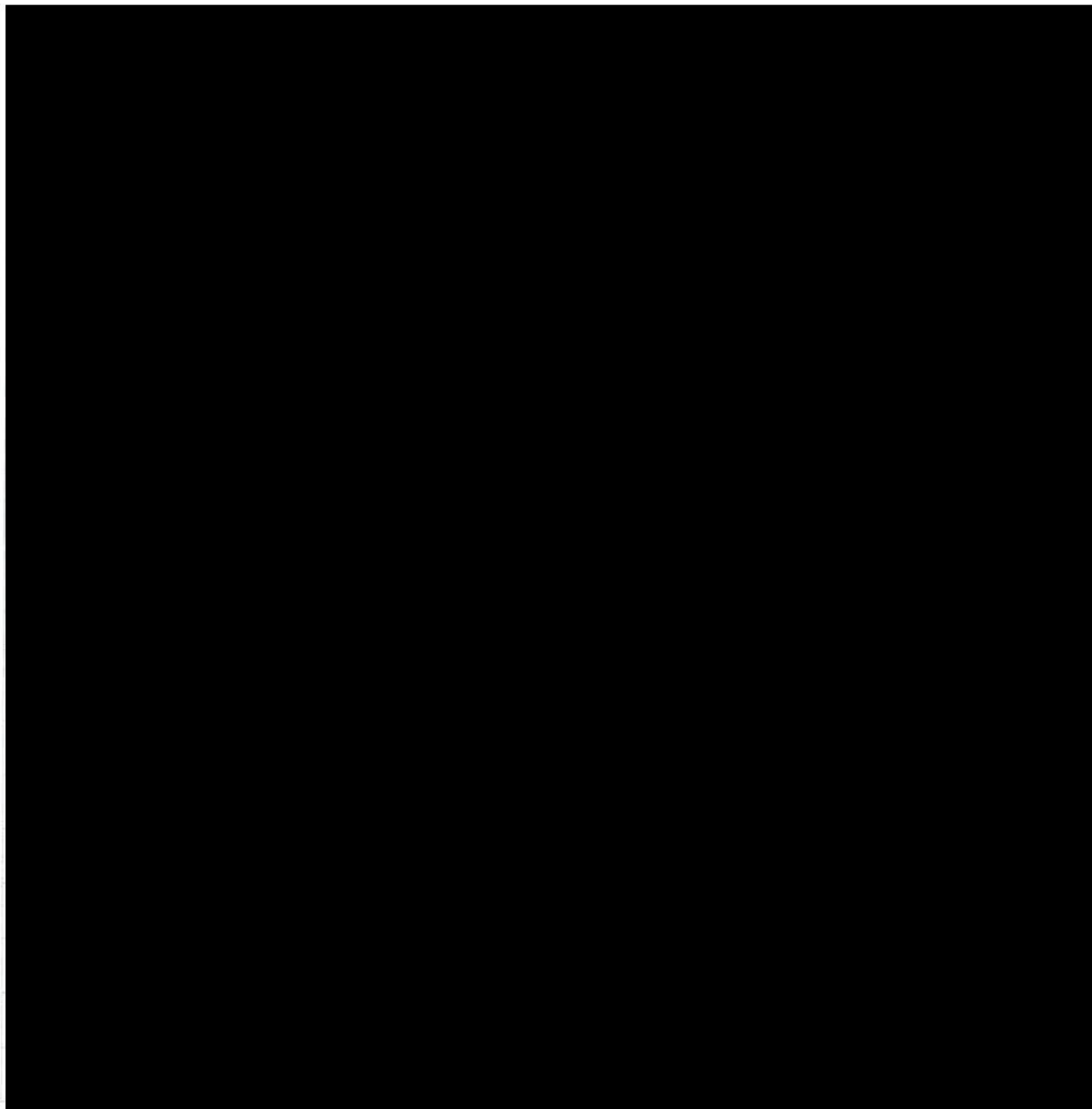


GIRLGUIDING EAST RENFREWSHIRE - Charity Number SC036354
TRUSTEES REPORT & NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

The Executive Committee of Girlguiding East Renfrewshire have pleasure in submitting their Report and independently examined Accounts for the year ended 30 June 2024.

Reference and Administrative information



Connected Bodies

Girlguiding East Renfrewshire forms part of Girlguiding Scotland and Girlguiding UK each of whom receives a proportion of Girlguiding East Renfrewshire members' annual subscriptions.

GIRLGUIDING EAST RENFREWSHIRE - Charity Number SC036354
TRUSTEES REPORT & NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

Structure, Governance and Management

Constitution

Girlguiding East Renfrewshire 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. A number of additional

Committees and sub-committees manage Girlguiding activities on a day to day basis and they 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, District Commissioners 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.

Method of Recruitment, Induction and Risk Assessment

Recruitment of adult members is open to any woman aged between 18 and 65 years of age. The relevant induction training is given to adult members depending on the role they carry out. Girlguiding East Renfrewshire 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 East Renfrewshire are also subject to the relevant vetting procedures as set by Child Protection guidelines.

Objective and Activities

Aims

The aim of Girlguiding East Renfrewshire 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 East Renfrewshire.

Fundraising

Girlguiding East Renfrewshire activities are funded predominantly by subscriptions from members and other sources of income disclosed in the Statement of Receipts and Payments Account. From time to time special fund raising efforts are undertaken to finance specific projects.

Achievements and performance

Our Girl Guiding Depot opened last year and is running very successfully.

The highlights for this year included a Santaland, and a trip to the Science Centre. These were all well attended and enjoyed by all.

GIRLGUIDING EAST RENFREWSHIRE - Charity Number SC036354
TRUSTEES REPORT & NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

From time to time a deficit may occur on one of the funds due to funds being spent before income received. Where a deficit arises for any other reason this will be explained in that year's Trustees' Report.

Financial Review

There is a deficit for 2023/24 of -£4,029.03 (2022/23 surplus of £11,545.27).

Total funds carried forward at 30 June 2024 were £37,913.62 (2022/23 - £41,938.96).

The Executive Committee regard the financial performance of Girlguiding East Renfrewshire for the year and its financial performance at the year-end to be satisfactory. The Financial Statements, which form part of this Report, reflect the activities under the control of Girlguiding East Renfrewshire and exclude the financial activities of Districts and Units. This is included in contra in receipts and payments account. Loans were repaid to the county from units struggling to cover their annual subscriptions to Girlguiding Scotland of £2,008.50, all of which has now been repaid.

Future Activities

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

Reserves policy

The County does not exercise a formal reserves policy, but does aim to make savings where possible which are considered by the Trustees to be a reasonable amount. These savings are made such that one off events (celebrations of anniversaries, large events etc.) can be supported when they occur.

Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities and Trustee Investment (Scotland) Act 2005 and Charities Accounts (Scotland) Regulations 2006 (as amended).

Nature and Purpose of funds

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

Unrestricted Funds may be used by Girlguiding East Renfrewshire 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 East Renfrewshire for specific purposes at the discretion of the Executive Committee.

GIRLGUIDING EAST RENFREWSHIRE - Charity Number SC036354
TRUSTEES REPORT & NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

During this financial year and at the year end all funds were unrestricted.

Investment Policy

All funds not immediately required are invested, where possible,

Related party transactions

There were no funds paid to any trustee for travelling expenses in the year. (2022/23: one trustee totalling £119.04). No remuneration was paid to the trustees or connected persons during the year (2022/3: Zero)

Governance costs

Governance costs consist of Independent Examiner's fees £75 (2021/22: £75).

Trustees' responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005
- Charity Accounts (Scotland) Regulations 2006

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities

Approved by the Executive Committee on 28th November 2024 and signed on its behalf by
[REDACTED] County Commissioner

.....

GIRLGUIDING EAST RENFREWSHIRE - Charity Number SC036354
TRUSTEES REPORT & NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 30 JUNE 2024

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM
01-July 2022 TO 30 June 2024

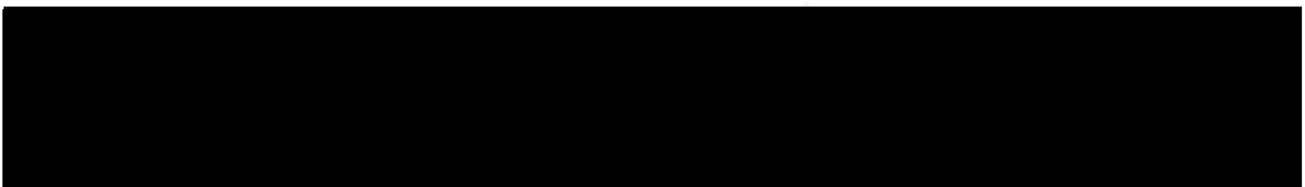
INDEPENDENT EXAMINATION CERTIFICATE

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

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

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

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



Name..... Qualification.....

Address

.....

.....

GIRLGUIDING East Renfrewshire County SCO SCO36354

RECEIPTS & PAYMENTS ACCOUNT FOR THE PERIOD FROM 1-Jul-23 TO 30th June 2024

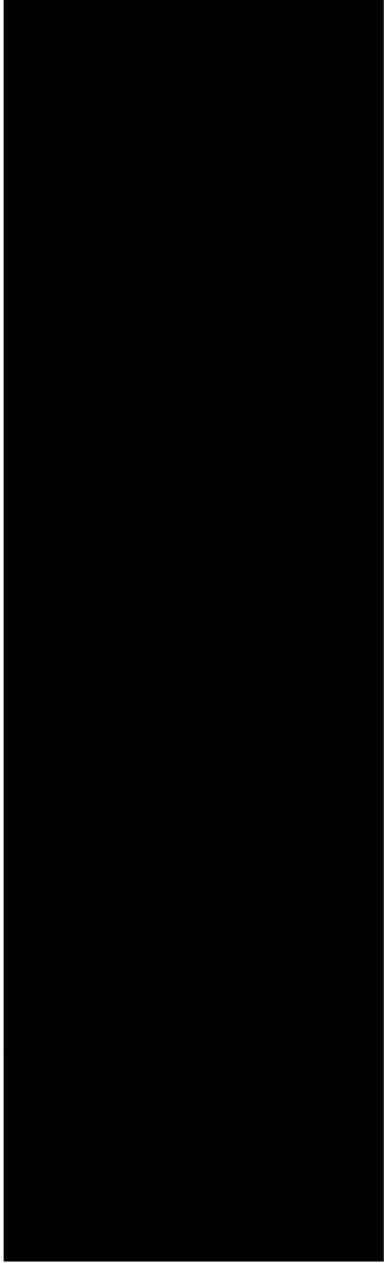
INDEPENDENT EXAMINATION CERTIFICATE

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

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

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

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



	Restricted Fund	Unrestricted Fund	Total 2023/24	Total 2022/23
	£	£	£	
Receipts				
Funds from Subscriptions	£7,452.00	£7,452.00		£7,245.00
Loan repayment to County from unit	£1,622.00	£1,622.00		£1,810.00
Sales - Badges & Neckies etc	£0.00	£0.00		£281.64
Fundraising	£0.00	£0.00		£0.00
ERROR!	£239.65	£239.65		£91.63
Other income	£0.00	£0.00		£1,020.00
Donations received	£2,000.00	£2,000.00		£0.00
	£0.00	£0.00		£0.00
Duke of Edinburgh	£0.00	£0.00		£0.00
Santaland	£0.00	£0.00		£910.00
Blair Drummond	£0.00	£0.00		£0.00
Friendship Day	£0.00	£0.00		£3,684.00
First Aid Equipment	£0.00	£0.00		£1,400.00
Ice skating event	£0.00	£0.00		£2,331.00
County Camp	£0.00	£0.00		£22,460.00
Events	£10,893.00	£10,893.00		£0.00
Depot Bank Account	£8,031.88	£8,031.88		£4,029.88
	0.00	30,238.53	30,238.53	45,263.15

	Restricted Fund	Unrestricted Fund	Total 2023/24	Total 2022/23
Payments				
GGUK annual subscription	£612.00		612.00	480.00
Loans to units	£2,008.50		2,008.50	1,764.00
Sales - Badges & Neckies etc	£172.80		172.80	55.19
Equipment Costs	£1,080.00		1,080.00	1,283.88
Trustee Travel Expenses	£0.00		0.00	115.04
Other				
General				
Costs	£225.12		225.12	135.00
Thanks & Recognition	£1,172.73		1,172.73	928.16
Training	£14.70		14.70	39.06
Governance Costs	£75.00		75.00	£91.98
Donations	£0.00		0.00	50.00
Ice Skating Event	£0.00		0.00	1,576.70
Duke of Edinburgh	£244.64		244.64	0.00
First Aid Equipment	£1,861.20		1,861.20	0.00
Friendship Day	£157.92		157.92	2,088.02
Leaders Day /weekend	£5,498.58		5,498.58	0.00
County Camp	£0.00		0.00	20,283.61
International Trips financial support	£0.00		0.00	
Santaland	£0.00		0.00	1,131.96
Depot Bank Account	£6,828.58		6,828.58	3,691.28
Events	£14,640.80		14,640.80	0.00
	0.00	34,592.57	34,592.57	33,717.88
Surplus/(Deficit) for the year	0.00	-4,354.04	-4,354.04	11,545.27

Girlguiding East Renfrewshire County
Charity Number SC036354
Statement of Balances as at 30 June 2024

	Restricted	Unrestricted	Total 2023/24	Total 2022/23
	£	£	£	£
Cash at bank and in hand 30 June 2024	0.00	0.00	0.00	0.00
Surplus/(Deficit) for the year	0.00	-4,354.04	-4,354.04	11,545.27
Cash at Bank and in hand 30 June 2024	0.00	-4,354.04	-4,354.04	11,545.27

Bank and Cash Balances

	£	£
Royal Bank of Scotland Reserve Account number 00688580	14,020.24	
Royal Bank of Scotland Current Account number 00682868	8,813.09	
Royal Bank of Scotland Current Account number 19065991	13,438.39	
Depot	1,303.30	0.00
Cash in Hand	0.00	0.00
	37,575.02	0.00

All funds held at 30 June 2024 are unrestricted.

