



Girlguiding Scotland

Annual Report 2021



Scotland



WE DISCOVER, WE GROW

Girlguiding

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Introductions

Hello and welcome from our Chief Commissioner and Chief Executive



We are proud to present our annual report for 2021. The Coronavirus pandemic has continued to be the dominating narrative over our lives throughout the past year and it has presented us with new challenges. Despite this, Girlguiding Scotland has risen to the occasion and we are exceptionally proud of the impact made on the lives of girls across the length and breadth of Scotland.

The effects of the pandemic upon young people and their well-being have become apparent. We have been very impressed with the resilience shown by our young members but there is no denying the negative social and mental health impacts the pandemic has had upon them. It is clear that Girlguiding Scotland's vital work is more crucial than ever before.

New variants brought fresh lockdown restrictions and hardships for many. Like lots of other organisations, the pandemic has had a significant impact on our income with our reported membership declining by 10.7% over the year. The success of our online retail offer along with a significant staffing restructure has meant that we have remained stable financially.

2021 also saw the completion of the sale of Netherurd our much loved training and activity centre in the Borders. We have tasked a group of volunteers to review how best we can support

training and adventure in Scotland with the proceeds of this sale and look forward to their report in 2022.

Our volunteers and staff have shown incredible determination and commitment to what we do, despite all of the challenges in the year. A huge thank you is owed to them for their dedication and continued embodiment of Girlguiding's values over the past year.

We hope that you enjoy our annual report and that it provides an insight into the challenges we have faced as well as our tremendous impact and accomplishments. We hope that it allows you to share in our optimism for the future as we continue to support and inspire girls and young women across Scotland.

Moira McKenna, Chief Commissioner
& **Denise Spence**, Chief Executive



Thank you!

We want to start with a big thank you to everyone in Girlguiding Scotland!



A thank you to our young members

You have shown incredible strength during some very challenging times. Thank you for logging onto online unit meetings with a smile, joining in face to face indoors and outdoors when it was possible, being supportive to your friends, and for always giving it your best. You are amazing.

A thank you to our volunteers

You are the backbone of Girlguiding Scotland and we would like to say an enormous thank you for your incredible contribution in 2021. Whether you found a new and innovative way to run a unit meeting, supported us behind the scenes, or just kept things going, you have truly been fantastic. Thank you for giving girls a space to be themselves.

A thank you to our staff

Thank you for your hard work over the past year. For your creativity, adaptiveness, and continued dedication to supporting young women across Scotland.

And last, but certainly not least, a thank you to our funders

We wouldn't be able to inspire and empower girls and young women across Scotland without the generous support of our funders. We would like to thank The Scottish Government's Children Young People and Families Early Intervention Fund (CYPFEIF), Cashback for Communities, The Gannochy Trust, The PF Charitable Trust, and The National Voluntary Youth Organisation Support Fund (NVYOSF) for their continued support during these challenging times.

"The achievement of gaining badges has been great. But mostly the sense of belonging in COVID times has been brilliant. The input and achievement from the leaders has been hugely appreciated."

-Parent



A little more about us...

Our work may surprise you

We are Scotland's leading charity for girls and young women. Our **9,000 volunteers**, led by our Trustees, and a dedicated team of staff enable us to continue empowering around **35,000 girls** across Scotland.

With guiding girls have **fun**, **adventure** and the space to **discover** their potential.

We have been **inspiring** young women for more than a century...even if this year we did most of that over video call.



What are we all about?



Our vision

Our vision:

An equal world, where girls can make a positive difference, be happy, safe, and fulfil their potential.



Our mission

Our mission:

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.



Our values

Our values:

Caring, challenging, empowering, fun, inclusive, inspiring.

Our strategy



In Summer 2020, Girlguiding Scotland adopted the Girlguiding strategy ‘Today, Tomorrow, Together’. We planned our work around its four themes.

The themes are:

- Exceptional experiences for girls
- Rewarding and flexible volunteering
- Inclusive and impactful organisation
- Sustainable and efficient organisation

2021 is the first year we are reporting against these goals. In the following pages are illustrations of work achieved that relates to each one.



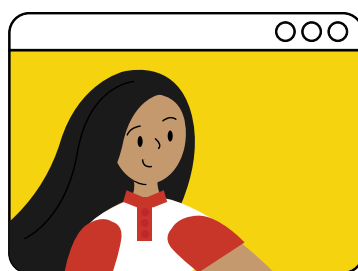
Exceptional experiences for girls



World Thinking Day

Taking place in the middle of a nationwide lockdown, our Thinking Day Event 2021 was the first large scale online event for members run by Girlguiding Scotland. The event provided lots of fun and interesting sessions through a closed Facebook group, giving everyone the opportunity to comment on the activities, ask questions, share their results and, most importantly, feel like they were part of a larger community. We were joined by girls from all over Scotland as well as United States, Canada, Brazil, Germany, Hong Kong, South Africa, and the Cayman Islands too!

The activities were suitable for all ages and needed very little equipment so that everyone could take part from home. With a broad and exciting range of topics, from dancing to laughter yoga, coding to a live forensic experience, a cook along with a chef to an author workshop, there was truly something for everyone!



“It’s days like this even when we are virtual we can still participate in Girlguiding events that make me proud to say #IBelong”
- Theresa

Every hour one of our young members hosted a live session to bring everyone together, pick out our activity highlights, and discuss what we were looking forward to. Girls also got involved by helping Moira McKenna (our Scottish Chief Commissioner) run a live promise renewal for their sections. We were delighted to be able to provide the promises in British Sign Language, Makaton, and Gàidhlig.

With an estimated almost 2,500 participants the engagement on the day was brilliant, being able to see their reactions after so long apart made it quite an emotional experience for all.

“Our wee household has been really starting to struggle (no doubt like many others), so to have had this day of fun activities, well, it’s been fantastic! And life has almost seemed normal today. We’ve danced, laughed, promised, and had fun. Thank you all, so, so much.”

- Heather



Wander the World

Taking our annual Wander the World event online in September 2021 gave us an opportunity to virtually explore the theme of Skills for my Future. Instead of wandering around a Scottish city, we had a virtual map of 'Skills-ville' for our members to explore with activity stations dotted around the map.

Starting off at our virtual coffee shop, we had a welcome message from Moira McKenna and our first activity to ease into the day was making a self-care box with leader Stacey.

Other activities included a variety of both practical skills such as compass making with the Army, bike maintenance with Sustrans, money management sessions and upcycling, as well skills related to wellbeing such as resilience, storytelling, self-care, positive affirmations and meditation. Around 630 girls took part in the event with parents and younger siblings joining in too.



"Thanks for all your efforts last weekend. Alana enjoyed participating. She even took some time out to experiment as a Foley Artist - she recorded her own sound effects and the family had to guess what they were. She also enjoyed the interactive Sustrans session and has been encouraging the family to ditch the car for those short journeys!"

- Ailsa, parent

Hear Me Out

The ambition of Hear Me Out was to hear the voices and opinions of our young members to help shape our plans for the future. A resource pack was launched in November for units to run and girls were also invited to attend a Hear Me Out Event in January 2022 to encourage them to share more of their thoughts and ideas.

The resource was well received with units particularly enjoying the 'adventure' dice activity which challenged them to come up with a story based on the two images on a pair of rolled dice. After some wild stories, units were encouraged to discuss what sort of adventures they would like to have with Girlguiding Scotland.

Concerningly, despite the fun feedback, a recurring theme was the way the pandemic seems to have narrowed the horizons of young members. Many of our Rainbows have been living through the pandemic for half of their lives and had little memory of pre-pandemic life.

It is clear, now more than ever, that girls need the empowerment, support, and challenge that being a Rainbow, Brownie, Guide or Ranger brings. We are looking forward to using their feedback to develop what we can offer girls across Scotland.



Speak Out

Now in its fourth year, Speak Out is our youth voice panel, shaping the advocacy work of the organisation. 2021 saw the continued success of their Media Mindful campaign in partnership with University of Strathclyde and Gender Equal Media Scotland. The campaign and associated resource are all about supporting girls to challenge how women are presented in the media. The Speak Out champions were a finalist in the Young Scot Awards for their work on Media Mindful and we continue to get great engagement with stakeholders, including politicians and community groups.



Our new cohort of Speak Out Champions were recruited for 2021-2023, giving a further ten girls the chance to join the group. In December, we held an in-person training day in Edinburgh where we heard from amazing speakers on period dignity and provided skills sessions on building confidence and on public speaking.

Wee Beasties

The pandemic has seen an upsurge in people connecting with nature and the theme for this year's Out and About challenge inspired girls to do just that. This year we focused on Wee Beasties! Activities encouraged members to find and identify insects, find out why insects are important, help create homes and habitats for little critters, and discover other ways to help insects through initiatives such as 'No Mow May'.

Launched on 30 April, the challenge was well-received on social media and was a great option for units who were able to return to guiding outdoors. Over 7000 girls have now earned their Out and About 2021 badge.

"1st Dalkeith Rainbows did this badge last term during outdoor rainbows. We grew sunflowers, went on a bug hunt and made bug hotels. Great fun!"

- Vicky, leader

"Our brownies loved it too, one girl actually hugged it and called it her dream badge"

- Mandy, leader



COP 26

In November 2021, we were able to send 5 delegates to attend the COP26 conference in Glasgow as part of The World Association of Girl Guides and Girl Scouts' delegation. The team had a strong message to take to negotiations of 'bring in the girls'. The team were able to meet and talk to First Minister Nicola Sturgeon and US Representative Alexandria Ocasio-Cortez about the importance of hearing from more diverse voices, including women and girls.

In our Edinburgh office, we're also playing our part to be 'planet protectors'. We've got rid of our water cooler, are using reusable cups and plates for meetings, offer virtual ways to attend meetings to reduce unnecessary travel, have notices up to remind people to turn off lights and not waste water and have reduced what we print (amongst many other things!)



"I attended COP26 in Glasgow to represent Girlguiding and WAGGGS, and to make sure the voices of girls and young women were listened to at one of the most crucial climate conferences of this century."

- Emily, young member



Rewarding and flexible volunteering



Thanks and recognition

We celebrated the contribution of hundreds of volunteers who went the extra mile with creative and sustained support for the girls in their units. More than 200 were nominated and awarded the Girlguiding Hero award and 67 achieved recognition as Lockdown Legends.

Locally, we continued to present long service awards to recognise the outstanding dedication of our volunteers, celebrating intervals ranging from 5 to an amazing 50 years of service! In 2022 we look forward to getting back to presenting these in person at local events up and down the country. 43 people were awarded a growing guiding award to recognise their amazing local efforts to encourage more girls and adults to join guiding or stay in guiding for longer.

13 people were awarded the Scottish Chief Commissioner Award presented to someone who has made an outstanding contribution to guiding in Scotland and is the highest award presented by Girlguiding Scotland.

We celebrated the achievement of three volunteers whose outstanding service to guiding in their area and across Scotland was recognised with a Girlguiding Laurel. We were also thrilled when a Girlguiding Scotland member was awarded the UK's highest guiding award, the Silver Fish - congratulations to all!

Commissioner support

The Scottish chief commissioner team worked hard to stay in touch with county commissioners through quarterly zoom calls as well as an in person meet up in Perth in August, thanks to funding from NVYOSF.

We offered support to local commissioners all over Scotland through a series of online sessions covering: completing return to guiding risk assessments, growth, recruitment and funding.



Learning and development

The volunteer network for those involved with promoting guiding externally continued to flourish. In November, they had a successful online training session over 24 hours which covered recruitment and growth, how to work better with local growth coordinators and specialist training in how to use Canva, an online design tool.

We also continued our efforts to set up a similar network for volunteer membership growth coordinators. Our series of Ready, Steady Grow online workshops continued in spring, for example, to help coordinators think strategically about membership growth, recruitment and retention. In November, we held our first-ever County Membership Network Conference with support from the PF Charitable Trust. The event brought members of the Scottish team, county membership growth coordinators and county commissioners together on Zoom for a day of confidence building and best practice sharing sessions.

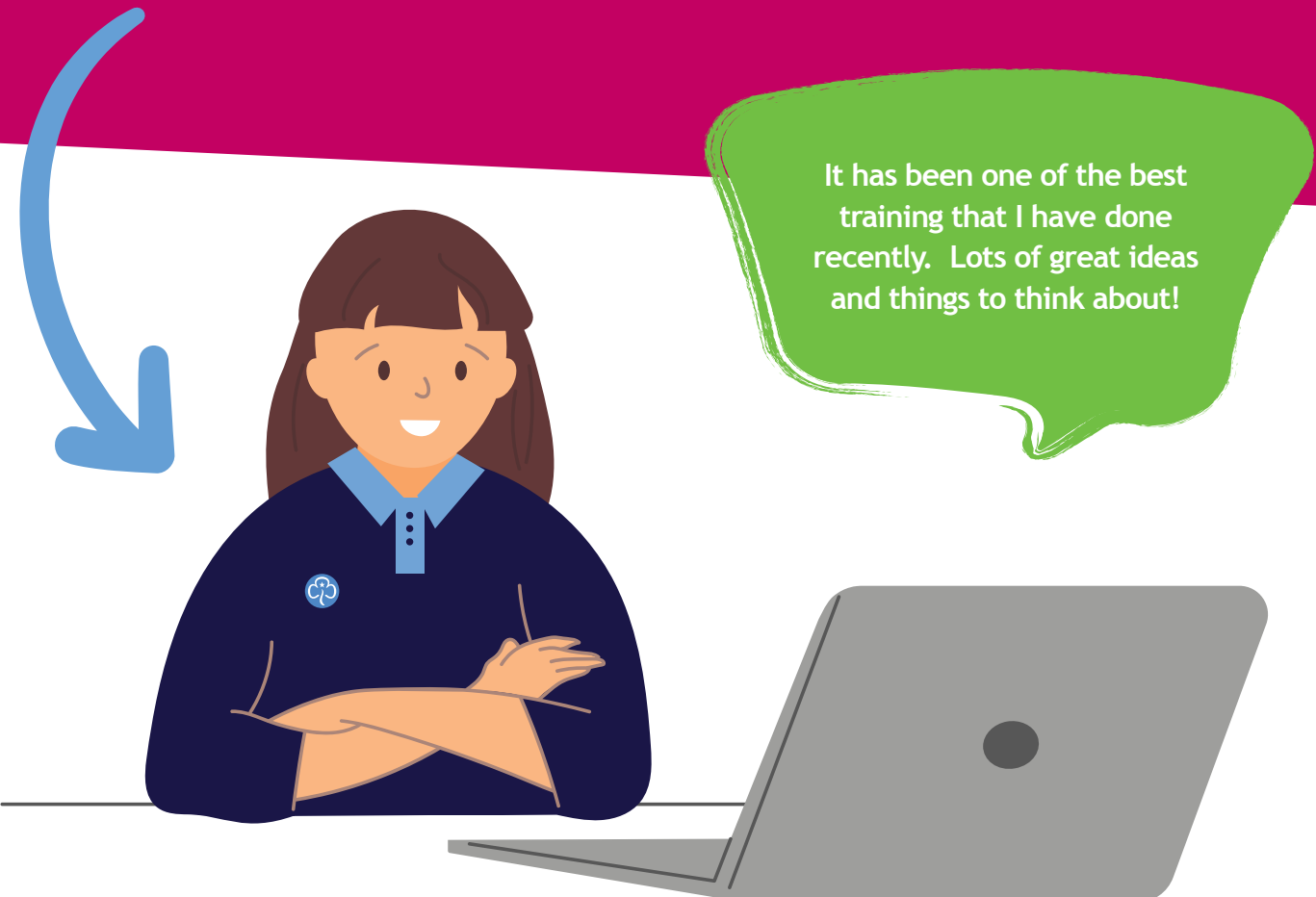
There was lots of positive feedback on the day and participants reported leaving feeling ready to tackle local growth challenges:

We developed more flexible guiding resources to help our volunteers adapt to hybrid meetings. Our flexible guiding resource bank now contains templates to help plan different types of meetings as well as games packs which can be used for online and outdoor meetings.

We piloted offering online welcome sessions directly to new volunteers to supplement the welcome and support they received locally.

Safety is at the heart of everything we do. Because we know that when girls feel safe, they feel brave enough to do things they never thought they could. So, continued to prioritise the safety of our girls and young women by delivering 1,300 A Safe Space level 3 trainings. This is in addition to levels 1 and 2 which are self-directed online courses.

A huge thank you to our dedicated volunteer Trainers who have delivered all of these courses and many more, working tirelessly over the last year.



It has been one of the best training that I have done recently. Lots of great ideas and things to think about!

Inclusive and impactful organisation



Gannochy Trust Funding

Funding from The Gannochy Trust has again made a huge difference to our ability to support units across Scotland this year! In 2020, we renewed our strategic partnership with the Trust, beginning a new three year phase of our Developing Guiding project. A Growth and Development Worker role was established to help guiding in areas with the longest waiting lists and a Scotland-wide grant programme to aid local delivery has helped bring new members into guiding. This keeps units open and gives more girls across Scotland the chance to develop new skills and leadership.

In Edinburgh and Fife, volunteers were supported with recruitment activities designed to help rebuild units impacted by the pandemic. Our Growth and Development Worker, was the 'face' of the Developing Guiding Fund, creating online videos and offering 121 Zoom sessions to help volunteers across Scotland access the fund.

By the end of 2021, we'd supported 45 units with a grant to either welcome new girls or support their current ones to develop leadership skills, benefitting more than 600 girls. 40% of these units meet in the 50% most deprived postcodes in Scotland (SIMD 2020 v2).

"My daughter found lockdown really hard and is still more emotional than usual. Attending this event was great as it gave her the opportunity to meet with other Guides who will be at, and are at, the big school, and she came home with a huge smile on her face. We would not have been able to attend [the event] without your support as it's been a very difficult year due to lockdown both emotionally and financially."

(Parent)

We're excited to be continuing this work next year as the project runs until July 2023.

Generation CashBack

2021 saw us move into year two of our funding through the Scottish Government's Cashback for Communities Programme. This funding helps us to support new and existing Ranger units in communities impacted by deprivation, crime or antisocial behaviour.

The three year programme runs to 31 March 2023 and is worth in excess of £350,000 to Girlguiding Scotland. We participate in the programme as part of a consortium involving Scouts Scotland, Boys Brigade and Youth Scotland. In 2022, we look forward to seeing at least another 500 girls benefit from this capacity building funding and aim to support more than 100 girls to access leadership opportunities through the Programme.

Case Study: 1st Bonkle Unit

1st Bonkle Ranger Unit was created after the girls in the Guide unit reached 14 years of age and wanted to continue their guiding journey.

The unit had its first meeting in September 2021 supported by the fund with uniform, badges, badge books, and unit meeting materials.

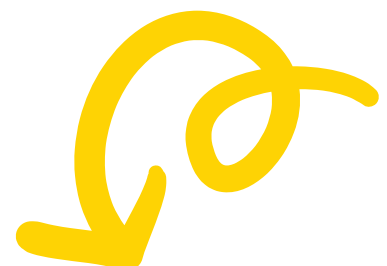
Moving forward, the visibility of the unit in the community will show younger girls and their families that guiding is more than a primary school-aged activity and that there is still more adventure to be had by continuing in Guides and Rangers.

Part of setting up a new unit is making sure it is sustainable for the future. That is why it was great to see the Rangers taking part in Young Leader activities during the second CashBack Project visit. A number of the new Rangers have now started their Young Leader qualification which will help ensure that Guiding activity is sustained in the local community. Having Rangers working towards their Young Leader Qualification will help ensure the Guiding activity is sustained in the local community. This unit is ready and waiting for those guides who will turn 14 over the next year, with the space and resources already waiting to welcome them in.



When asked what Girlguiding meant to them the young members of the 1st Bonkle Ranger Unit said: friendship, new experiences, life skills, fun, confidence, smiles, discussion, kindness, and resilience.

We can't wait to see what is in store for 1st Bonkle Rangers and other Generation CashBack supported units in 2022!





Recruitment Campaign

Recruiting new volunteers is key to tackling our substantial waiting lists and ensuring that more girls from across Scotland can access the benefits of guiding. In 2021, we launched our biggest ever, multi-channel recruitment campaign. The campaign saw us film a high-energy TV advert at Girlguiding North Ayrshire's fantastic Blair Activity Centre with over 80 members participating and then further filming in the Pentlands one sunny summer weekend.

Our TV advert, Explore, Discover, Volunteer aired for 3 weeks from 13 September on STV and reached an impressive 38% of all adults in Scotland with over 1.5m people in Scotland seeing the advert at least once. We secured 70 spots including during popular shows like This Morning and Coronation Street. Our airtime was generously match funded by STV through the STV Growth Fund.

As well as the TV advert, we secured 34 pieces of national and local PR with a combined circulation of over 7m and had a host of digital activity including on YouTube and Facebook where around 1m people viewed our advert. STV is unavailable in the Borders region so a local member voiced a radio advert which aired on the popular Radio Borders station, reaching over 50,000 listeners.



There were mail-drops in 13 counties, distributing more than 61,000 leaflets! In addition, we offered an introduction session to provide a consistent warm welcome to all new volunteers, presenting Girlguiding Scotland as a source of support. All new enquiries received a welcome email, an invite to a welcome zoom and the new Scottish welcome booklet.

During the campaign we saw a 137% increase in volunteer enquires compared to 2020 and a 31% increase on 2019!

A sustainable and efficient organisation



Governance

In 2021, one of our key programmes of work was around our governance structure. The governance review for Girlguiding Scotland was completed in 2021 and a new model was approved by the Executive Committee in November. The agreed changes will be implemented in 2022, including establishing new trustee and operational boards and starting an exciting period of transformation for the charity.

To implement this change we used the Scottish Governance Code for the Third Sector which sets out the core principles and key elements of good governance for the boards of charities, voluntary organisations and social enterprises in Scotland. It is the first Code to be produced specifically for Scotland's third sector, recognising the need for the sector to have its own principles of governance. The Code sets out five core principles encouraging third sector organisations to look at, and improve, their governance. All five principles are of equal importance and we considered each in turn, these are organisational purpose, leadership, board behaviour, control and effectiveness.

As well as focusing on our own governance, we have been helping counties with strengthening how they govern their areas. In 2021, we facilitated several mergers between counties; we welcomed Girlguiding Borders, Girlguiding Dumfries and Galloway and Girlguiding Highlands and Islands as new counties during the year. We continue to support the new leadership teams in these areas as they begin to establish new ways of working.

A suite of resources has been developed to support county executives in meeting their responsibilities including in the areas of governance, volunteer support and engagement, finance, property, staff, compliance and communications. The resources consist of information, guidance and templates drawn from existing Girlguiding Scotland resources, Girlguiding resources and from external sources (such as OSCR). These are all available via the Girlguiding Scotland website and continue to be updated and developed.



Our HQ

We've continued to make changes in our Edinburgh office to enable hybrid working for our staff team and to make it easier for volunteers to join meetings remotely.

We've invested in video conferencing equipment to turn our large meeting room into an effective space for hybrid meetings, installing new screens and audio technology. We've also upgraded our phone system to ensure that staff are able to answer member enquiries wherever they are based and we've further improved the speed of our internet in our HQ.

We've continued to invest time into better agile working with projects to introduce more widespread use of project planning tools, SharePoint and further use of Microsoft Teams all underway for delivery in 2022.

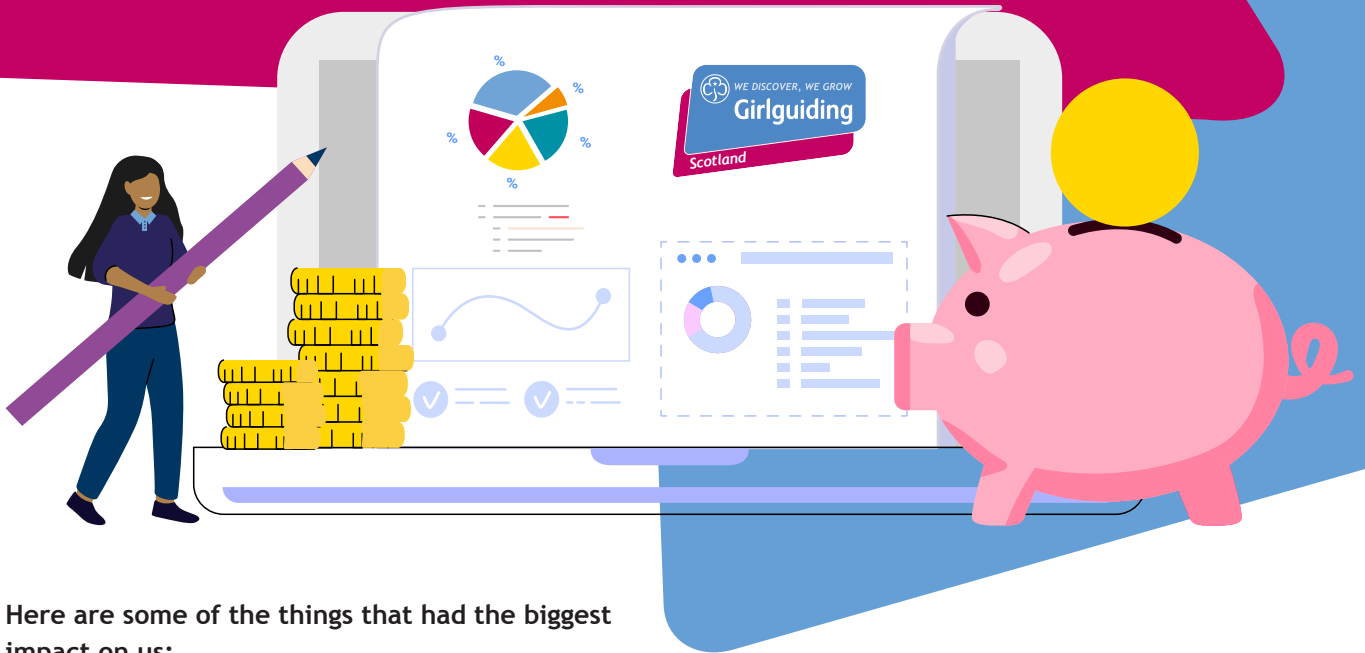
Staff survey

We implemented a detailed, anonymous staff survey in 2021 to begin to build a baseline picture of how our staff feel in lots of areas from their workload to how valued they are by volunteers and their views of the management. From this, several changes have been implemented such as weekly staff meetings and monthly trainings. We aim to repeat this survey in 2022 to continue to improve the workplace for our employees.



But it wasn't all fun and games...

Clearly, we achieved a lot in 2021 and had a great time along the way, but the year came with difficulties too. With ongoing Coronavirus restrictions, economic downturn, and still attempting to recover from the events of 2020, we faced some challenges:



Here are some of the things that had the biggest impact on us:

- **Falling membership:** from 57,000 members and supporters at the start of 2020 to 43,000 at the start of 2022, we saw a sharp drop in our numbers. Our capacity to deliver guiding at all levels decreased, venues weren't available due to COVID-19 restrictions, our volunteers took a step back to manage their own health and caring responsibilities and units ran with smaller numbers, not welcoming new girls in. Some girls were unable to move to the next section due to limited capacity or the relevant sections not being available locally.

We also know that many families experienced increased hardship. To tackle this we provided £40,000 through our Keeping Girls in Guiding fund, to support girls who needed help to pay their membership subscription, in addition to the Gannochy and Cashback funded programmes.

- **Increased waiting lists:** Despite falling membership numbers we still have more than 9,000 girls waiting to join. Some units are currently unable to accommodate more girls because of reduced volunteer capacity, social distancing measures, or needing smaller meetings to facilitate remote guiding.

- **Financial Challenges:** Reduced membership numbers means we saw a reduction in subscription income.
- **Staffing changes:** Due to the uncertain financial situation, in mid-2021 we carried out a major staffing restructure which, sadly, saw a number of posts being made redundant. This was a difficult and uncertain time and has reduced our overall capacity within our staff team.
- **Adapted events:** Although some of our events looked a little different than we had hoped, we did manage to move most of our planned activities online. We have seen the potential in remote and hybrid events and how they can be much more accessible so have some exciting plans to expand them in the future. That being said, we are looking forward to getting back to some of our big in-person events too!





Despite its ups and downs, Girlguiding Scotland has had a great year. We're excited to see what 2022 brings

Here are our 4 main aims for 2022:

1. Create an unrivalled girl led experience

We want to support our counties to provide unrivalled, fun, accessible and empowering experiences that appeal to more girls and young women. Our Girlguiding Scotland offer will be co-created with young members and informed by the needs of all girls.

We'll do this through continuing our girl-engagement work, running a large-scale event at Blair Drummond Safari Park and launching a new challenge badge and more.

2. Offer rewarding and flexible volunteering opportunities

We want all volunteers to enjoy their time with us. We will support counties to welcome new members, offer more flexible roles and ways of working, and make it easier for volunteers to contribute their time and talents to deliver great guiding for girls.

We'll do this by delivering a brand-new badge for new volunteers to celebrate their first 15 meetings, running a wider Scottish networking day for hundreds of volunteers and delivering training to support volunteers to complete their leadership qualification. We'll also continue to develop our offer for commissioners by providing ongoing online skills builder trainings and, leadership, mentoring and peer networking events for county commissioners.

3. Be an inclusive and impactful organisation

We want to open-up and grow the Girlguiding community in Scotland, welcoming and benefitting from a wide audience. We will support counties to be more visible. We will become a more inclusive community that can engage and have greater impact on more girls, communities and wider society.

We'll do this by continuing our development work, starting a programme of work aimed at increasing our diversity and inclusion and continuing to provide funding to allow more girls to join guiding.

4. A sustainable and efficient organisation

We want to future proof our organisation so it can continue to deliver great outcomes for girls.

We will do this through strengthening our counties, introducing a new governance structure for Scotland, working to embed improved ways of working with Girlguiding and making best use of all our resources to support member needs.



Financial Information



Our Structure

Scottish President

Linda Urquhart

Scottish Executive Committee

Scottish Chief Commissioner

Moira McKenna

Deputy Scottish Chief Commissioners

Gail Fox

Carol Morwood

Honorary Treasurer

Brian Lawrie

Chair, Business Management & Finance

Linda Holden

Lead Volunteer Guiding Delivery

Emma Ritchie

Lead Volunteer Membership Development

Alison Coyle

Lead Volunteer Communications

Matilda Lomas

External

Mike Winter

Member

Evelyn McWhinnie

(appointed 17/04/21)

Member

Eleanor Swift

Member

Helen Welsh

Central region

Alison Irving

Highlands & Islands region

Suzanne Docherty

Lothian & Borders region

Elizabeth Thompson

(until 31/10/21)

Lothian & Borders region

Lorraine Dickson

(appointed 01/11/21)

South West region

Fiona Robertson

Strathclyde region

Jill Elborn

(until 31/03/21)

Strathclyde region

Greer Litster

(appointed 01/04/21)

Grampian region

Alison Williams

Chief Executive

Denise Spence

(non-voting)

Management Team Senior Staff

Chief Executive

Denise Spence

Finance & Business Services Manager

Susan Christie

(8/12/20-31/07/21)

Interim Finance Manager

Lesley Wight

(1/8/21-30/11/21)

Finance Manager

Judith Crichton

(appointed 26/10/21)

Guiding Delivery Manager

Laura Wright

(until 3/10/21)

Head of Membership

Louise Henderson

Development & Growth

Head of Operations

Carolyn Fox McKay

Headquarters

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Edinburgh, EH3 7AH

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Independent External Auditor
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Edinburgh, EH3 9BA

Solicitor

Lindsays WS
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Edinburgh, EH3 8HE

Investment Manager

Brewin Dolphin
6th Floor, Atria One
144 Morrison Street
Edinburgh, EH3 8EX

Banker

The Royal Bank of Scotland
142-144 Princes Street
Edinburgh, EH2 4EQ

Banker

Shawbrook Bank Limited
Lutea House
Waverley Hill Business Park
The Drive Great Warley
Brentwood, CM13 3BE

Banker

Virgin Money
Jubilee House
Gosforth
Newcastle upon Tyne
NE3 4PL

Financial review

Income and expenditure for the year are detailed in the SoFA, together with net gains and losses on investment. These are shown separately for unrestricted funds, which may be used at the discretion of the Scottish Executive Committee, and restricted funds which must be spent in accordance with donor wishes.

The net unrestricted income surplus for the year was £345,811, in line with revised projections, other than the impact of the unrealised gain on investments of £97,247.

Retail turnover improved slightly on 2020 with the proportion of online sales increasing significantly as customers changed their buying preference, and we saw a significant surge towards the end of 2021 as units started meeting and restrictions relaxed. Net profit was 13%, ahead of budget and 2020, partly as a result of a staff re-structure. It is expected that there may be some supply chain issues in 2022 due to volatile economic and political factors, so we are keeping a close eye on developments.

Membership subscriptions were impacted significantly as a result of the pandemic, returning a drop in income of £214,000 from 2020. Plans are in place to grow this again and the mood is one of cautious optimism.

Events income remained at a very subdued level as most provision moved online and therefore generated no or very little income or was cancelled, we expect a resurgence in this in 2022. Legacies dipped in 2021 but we are aware of a few emerging in 2022 and remain very appreciative of these generous gestures.

Total income, excluding any gains on the sale of fixed assets, is at its lowest level for many years. The decision to review expenditure and staffing partway through 2021 was taken in anticipation of this and supports the decisions made by the Scottish Executive Committee to reduce the cost base.

Our Netherurd training and adventure centre was closed in 2020 and the sale completed in July 2021. The sale proceeds were invested with our fund management provider to secure income streams for future use.

As investments are held at market value, at the year end, values reflected a net gain of £97,000 compared to a small loss of £4,500 in 2020. Our fund management team have warned against the increased risk of volatility in markets in 2022 which may see funds drop in value, we are already experiencing this and need to report a decrease in value of greater than 10%.

The general funds budget for 2022 is based on a position slightly better than breakeven, this looks to retail and membership income and SHQ expenditure but on a reduced staff cost base; this is a sustainable position to move forward on. Restricted funds are anticipated to be of a similar value in 2022 with funding confirmed; we will look to rationalise the number of designated funds held during 2022 but to further deploy these for the benefit of members following a subdued year in 2021.

Overall, the financial position of Girlguiding Scotland remains steady and able to support growth into the next period of operational and strategic planning.

Balance sheet

The association held various tangible fixed assets to support its activities, following the sale of the Netherurd activity centre in the Borders during 2021, this leaves the headquarters building in Edinburgh. There were no major additions in the year.

Investment policy & performance

A proportion of the charity's reserves have been invested and are held to provide investment income to fund a variety of activities for girls and volunteers in the future. A professional fund management company is employed to manage the funds, its performance is reviewed by the BM&F (Business Management and Finance) committee annually, part of this meeting is to review the risk category benchmark in use. The key headline from the meeting was to expect volatility in the markets during 2022, indeed we were advised during February 2022 that the value of the portfolio had fallen by more than 10%.

Detailed quarterly reports are provided and reviewed by members of the BM&F. Performance is benchmarked against the risk category and the ARC Sterling Steady Growth Index. Investments were valued at £2,031,377 at 31 December 2021 (£615,953 2020) reflecting a cumulative unrealised gain of £210,725. The increase in investment from 2020 is as a result of the sale of the Netherurd adventure centre, a new fund was set up with an investment of £1.4m.

Fundraising

The Guide Association Scotland's activities are funded predominantly by subscriptions from members, surpluses from trading in the shops, and grant assistance and other sources of income including legacies, as disclosed in the SoFA. Girlguiding Scotland records its thanks to funders who continued to support our work during the year: The Scottish Government through the Children, Young People & Families Early Intervention Fund, National Voluntary Youth Organisations Support Fund (NVYOSF) and the CashBack for Communities Fund. The Gannochy Trust, Girlguiding, Friends of Girlguiding Scotland and the Friends of Netherurd have all helped guiding locally and nationally to build capacity.

We are grateful for funding received in 2021 from the Miss A A Clutterbuck Trust, Hugh & Mary Miller Trust, and legacy income from the late Elizabeth Robertson. These funds were used for volunteer training and delivering activities for girls.

Reserves Policy

Reserves are classified as unrestricted general income funds, unrestricted designated funds, restricted or endowed funds defined as follows: General funds may be used by The Guide Association Scotland at the discretion of the Scottish executive committee to meet future capital or revenue expenditure.

Unrestricted designated funds may be expended in furtherance of the objectives of The Guide Association Scotland at the discretion of the Scottish executive committee.

Restricted funds may be used subject to specific restrictions that may have been imposed by the donor or in terms of restrictive wording of an appeal. The restricted funds are analysed over the individual funds. Endowed funds are retained and invested in furtherance of charitable purposes. Based on working capital needs and an assessment of income security, stock market volatility, property asset and trading risks, the Scottish executive committee considers that the minimum target for the general funds 'free reserves' should be £600,000 which represents six months' operational expenditure. The current level of free reserves represents eleven months. The executive committee have seen membership numbers significantly affected by the pandemic and in turn felt the impact on membership subscriptions and retail income, the cost base has been reduced following the staff re-structure but it will take time to build membership up to pre-pandemic levels, in the interim free reserves' levels are being monitored carefully. The reserves policy will be reviewed again at the end of 2022.

Structure, governance and management



Organisational structure and decision making

The Guide Association nationally (Girlguiding) is incorporated under a Royal Charter that gives powers to form area Associations of which Scotland is one. The Guide Association Scotland conducts its activities under a Constitution for Scotland dated 11 April 2002, which has been approved by The Guide Association and which describes the organisation of guiding in Scotland. The Guide Association Scotland utilises the operating name of Girlguiding Scotland. The Guide Association Scotland is a recognised Scottish Charity registered under charity number SC005548.

The Guide Association Scotland is governed by the Scottish executive committee who has responsibility for the decisions of the Association and has delegated its authority in specific areas to the following sub committees and working groups under individual terms of reference:

- Business Management & Finance
- Guiding Delivery
- Marketing & Communications
- Growth Working Group
- Awards

Following a governance review, the agreed changes will be implemented in 2022, including establishing new trustee and operational boards

Each new member of the Scottish executive committee and sub-committees is offered an induction programme at the time of appointment. The induction is held at Scottish headquarters and is arranged by the chief executive. The induction includes information about the purpose, status and structure of The Guide Association Scotland, as well as the legal and financial duties of the executive committee and the trustees' role.

Key management

The Scottish executive committee is also authorised to appoint and delegate authority to the chief executive to implement policy. The chief executive is authorised to take appropriate financial and operational management responsibility to act within the terms of the business plan and budget. The arrangements for setting the pay of the chief executive are the responsibility of the Scottish chief commissioner in consultation with other senior executive committee members using an external adviser to provide charity sector benchmarking information.

Risk management

The strategic risks for Girlguiding Scotland for 2021 were linked to: strengthening effective governance at national and county level; ongoing and new challenges associated with recovering and growing the overall membership particularly in light of the recent pandemic; the proper use of funds realised from the sale of our adventure and training centre and maintaining existing income streams as well as accessing new ones where possible.

For 2022 the main risks identified include to support local areas with the ongoing recovery of membership numbers, and effective support for volunteers returning to guiding in the light of increased compliance and administrative requirements set by Girlguiding. For 2022 the implementation of a new governance model for Girlguiding Scotland is also recognised as a risk together with ensuring the support to strengthen governance at county level is maintained. We will have the report from the group exploring the use of funds from the sale of Netherurd at the summer board meeting and also recognise the need to remain alert to potential changes in future income streams.

Risks are regularly reviewed and emerging risks identified in 2022 to date include aspects of retail business affected by supply chain issues and a new legislative risk emerging requiring volunteers in local areas to register named persons with a controlling interest in property and land.



Concerns management

Concerns are managed in line with a national Girlguiding framework of policies and processes for reporting and managing safeguarding, compliance and complaints through UK headquarters in London. The Girlguiding Scotland concerns support team role is to provide direct support to counties to help them to investigate and resolve concerns and complaints locally. In 2021 a sub group was set up to review and update guidance available to volunteers who are responsible for the management of locally owned properties.

Support is also provided by Scottish headquarters to report notifiable events to the Office of the Scottish Charity Regulator (OSCR). The concerns support team reports annually to the Scottish executive committee.

Connected bodies

The Guide Association Scotland forms part of The Guide Association to whom Scottish members pay an annual subscription. In addition, The Guide Association Scotland purchases uniforms, publications etc. from Girlguiding Trading Service. These are acquired on an arm's length trading basis and are reflected through the SoFA. Girlguiding has also provided legal support during the year.

Auditor

Saffery Champness LLP was reappointed auditor for the year ended 31st December 2022 at the Scottish executive committee meeting held on 2 July 2022.

Statement of Responsibilities of the Executive of The Guide Association Scotland

The Scottish executive committee is required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs and of the surplus or deficit of The Guide Association Scotland for that period. In so doing, the Scottish executive committee is required to:

- i. Select suitable accounting policies and then apply them consistently
- ii. Observe the methods and principles in the Charities SORP
- iii. Make judgements and estimates that are reasonable and prudent
- iv. State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- v. Prepare the financial statements on the going concern basis unless it is inappropriate to assume that The Guide Association Scotland will continue in business.

The Scottish executive committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of The Guide Association Scotland and enable the Scottish executive committee to ensure that the financial statements comply with the Charities & Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Statement of Recommended Practice, and the constitution of the charity. The Scottish executive committee also has a responsibility for safeguarding the assets of The Guide Association Scotland and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.


To the knowledge and belief of each of the persons who are executive committee members at the time the report is approved:

- So far as the executive committee member is aware, there is no relevant information of which the association's auditor is unaware, and
- He/she has taken all the steps that he/she ought to have taken as an executive committee member in order to make himself/herself aware of any relevant audit information, and to establish that the association's auditor is aware of the information.

By order of the Scottish executive committee
16 Coates Crescent
Edinburgh EH3 7AH

Approved by the Scottish executive committee
on 2 July 2022

Authorised to sign on their behalf



Dr M McKenna
Scottish Chief Commissioner



Audit Opinion

We have audited the financial statements of The Guide Association Scotland for the year ended 31 December 2021 which comprise statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102, the Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2021 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditors' report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Accounts (Scotland) Regulations 2006 (as amended) requires us to report to you if, in our opinion:

- the information given in the trustees' annual report is inconsistent in any material respect with the financial statements; or
- the charity has not kept proper accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 28, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

We have been appointed as auditors under the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with regulations made under that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud are detailed below.

Identifying and assessing risks related to irregularities:

We assessed the susceptibility of the charity's financial statements to material misstatement and how fraud might occur, including through discussions with the trustees, discussions within our audit team planning meeting, updating our record of internal controls and ensuring these controls operated as intended. We evaluated possible incentives and opportunities for fraudulent manipulation of the financial statements. We identified laws and regulations that are of significance in the context of the charity by discussions with trustees and updating our understanding of the sector in which the charity operates.

Laws and regulations of direct significance in the context of the charity include the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and guidance issued by the Office of the Scottish Charity Regulator.

Audit response to risks identified:

We considered the extent of compliance with these laws and regulations as part of our audit procedures on the related financial statement items including a review of financial statement disclosures. We reviewed the charity's records of breaches of laws and regulations, minutes of meetings and correspondence with relevant authorities to identify potential material misstatements arising. We discussed the charity's policies and procedures for compliance with laws and regulations with members of management responsible for compliance.

During the planning meeting with the audit team, the engagement partner drew attention to the key areas which might involve non-compliance with laws and regulations or fraud. We enquired of management whether they were aware of any instances of non-compliance with laws and regulations or knowledge of any actual, suspected or alleged fraud. We addressed the risk of fraud through management override of controls by testing the appropriateness of journal entries and identifying any significant transactions that were unusual or outside the normal course of business. We assessed whether judgements made in making accounting estimates gave rise to a possible indication of management bias. At the completion stage of the audit, the engagement partner's review included ensuring that the team had approached their work with appropriate professional scepticism and thus the capacity to identify non-compliance with laws and regulations and fraud.

There are inherent limitations in the audit procedures described above and the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditors' report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Saffery Champness LLP	Edinburgh Quay
Chartered Accountants	133 Fountainbridge
Statutory Auditors	Edinburgh
	EH3 9BA

Saffery Champness LLP

Date: *2nd July 2022*

Saffery Champness LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

THE GUIDE ASSOCIATION SCOTLAND STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 DECEMBER 2021

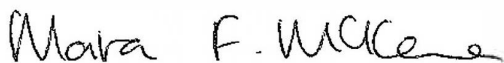
		Unrestricted Funds		Restricted	Endowment	2021 Total Funds £'000	2020 Total Funds £'000
	Notes	General £'000	Designated £'000	£'000	£'000		
Incoming and endowments from:							
Donations & legacies	3	41,556	17,468	1,223	-	60,247	119,557
Charitable Activities							
Subscriptions		534,808	-	-	-	534,808	748,334
Trading income	4	548,596	-	-	-	548,596	481,985
Events & trips income	5	8,624	-	-	-	8,624	16,562
Grants & other income	6	4,272	32,353	255,237	-	291,862	270,234
Investments	7	9,709	8,954	-	-	18,663	17,932
Gains on disposal of tangible fixed assets		-	302,012	-	-	302,012	189,309
Total income		1,147,565	360,787	256,460	-	1,764,812	1,843,913
Expenditure on:							
Raising funds	8	4,191	244	-	-	4,435	5,922
Charitable activities	9-11	1,052,435	202,918	268,628	-	1,523,981	1,636,057
Total expenditure		1,056,626	203,162	268,628	-	1,528,416	1,641,979
Net gain/(loss) on investments		54,495	42,752	-	-	97,247	(4,502)
Net income/(expenditure)		145,434	200,377	(12,168)	-	333,643	197,432
Transfers between funds		1,789	(1,789)	-	-	-	-
Net Movement in Funds		147,223	198,588	(12,168)	-	333,643	197,432
Total funds at start of year		946,754	1,694,664	112,917	126,970	2,881,305	2,683,873
Total funds at end of year		1,093,977	1,893,252	100,749	126,970	3,214,948	2,881,305

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure was derived from continuing operations. The notes on pages 35 to 50 form part of those financial statements.

THE GUIDE ASSOCIATION SCOTLAND BALANCE SHEET AS AT 31 DECEMBER 2021

	Notes	2021 £'000	2020 £'000
Fixed assets			
Tangible assets	12	34,229	1,144,978
Investments	13	2,031,377	615,953
		2,065,606	1,760,931
Current assets			
Stocks	14	61,711	80,594
Debtors	15	96,222	71,536
Cash at bank and in hand	16	1,047,971	1,052,466
		1,205,904	1,204,596
Liabilities			
Creditors falling due within one year	17,18	56,562	84,222
		1,149,342	1,120,374
Net assets		3,214,948	2,881,305
The funds of the charity			
Unrestricted income funds	20,22	1,093,977	946,754
Unrestricted designated income funds	21,22	1,893,252	1,694,664
Restricted income funds	21,22	100,749	112,917
Endowment fund	21,22	126,970	126,970
Total charity funds		3,214,948	2,881,305

The financial statements were approved and authorised for issue by the Scottish Executive Committee on 2 July 2022 and signed on its behalf by:



Dr M McKenna, Scottish Chief Commissioner



EB Lawrie, Honorary Treasurer

THE GUIDE ASSOCIATION SCOTLAND STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	2021 £'000	2020 £'000
Cash flows from operating activities	25	(83,124)	(67,265)
Cashflows from investing activities:			
Dividends and interest		18,663	17,932
Purchase of property, plant & equipment		0	(30,824)
Proceeds from sale of property		1,379,977	189,309
Proceeds from sale of investments		92,255	127,156
Purchase of investments		(1,412,266)	(112,498)
Net cash provided by (used in) investing activities		78,629	123,810
Change in cash and cash equivalents in the year		(4,495)	123,810
Cash and cash equivalents at beginning of year		1,052,466	928,656
Cash and cash equivalents at end of year	16	1,047,971	1,052,466

Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

A) Basis of preparation

The financial statements have been prepared in accordance with the Financial Reporting Standard 102 (FRS102), as issued by the Financial Reporting Council (effective 1 January 2019), 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, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The Guide Association Scotland meets the definition of a public benefit entity under FRS102. The statements are prepared on the historical cost basis, except for investments, which have been included at fair value. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

These financial statements are presented in pounds sterling (GBP) as that is the currency in which transactions are denominated.

B) Critical judgements and estimates

In preparing the financial statements, the executive committee makes estimates and assumptions that affect reported results, financial position and disclosure of contingencies. Use of available information and application of judgement are inherent in the formation of the estimates, together with past experience and expectations of future events that are believed to be reasonable under the circumstances. Actual results in the future could differ from such estimates. At the year-end there are no areas where critical judgements or material estimates have been made.

C) Going concern

Based on the security of membership subscription income, confirmation of core grant income until March 2023, ongoing promotion of retail, and the availability of adequate free reserves, the Scottish executive committee are of the view that the future of the charity is secure for at least the next 12 to 18 months and that on this basis the charity is a going concern.

D) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of The Guide Association Scotland. Designated funds, which are unrestricted funds, are set aside by the executive committee for specific purposes. Restricted funds are income where the donor has imposed restrictions on the use of the funds. Details on the purpose and use of these funds are shown in note 21 and 22 to the financial statements. The Webster fund is endowed where the capital must remain intact. The income from this fund is designated.

E) Income

Income is recognised when entitled, measurable and receipt is probable. Subscriptions run for a calendar year and are recognised when due. Income from government and other grant providers is recognised when the grant has been awarded and any performance conditions have been met. Retail income is recognised at point of sale, and income receivable for use of the Netherurd facilities is recognised when the facilities are used. Investment income is recognised when due. Interest is recognised using the effective interest rate applicable to the asset and dividend income is recognised when declared. Legacies are recognised when The Guide Association Scotland becomes entitled to the income and it is probable that it will be received and the amount is quantifiable. Entitlement to a legacy exists when there is sufficient evidence that gift has been left and the executor is satisfied that it is not required to settle claims on the estate. Other income is recognised when received.

F) Expenditure and basis of allocation

Expenditure is recognised on an accruals basis when The Guide Association Scotland has entered into a legal or constructive obligation and is related where practicable to the Association's charitable activities.

Cost of raising funds comprises investment management costs and direct costs associated with Friends of Netherurd and Girlguiding Scotland fundraising activities.

Charitable expenditure includes direct and support costs associated with the four themes contained in the Association's Today, Tomorrow, Together Strategic Plan together with Retail trading activities.

G) Investments

Investment assets are valued within the financial statements at fair value in accordance with the SORP. Realised and unrealised gains or losses on assets are accounted for in full within the particular fund of which the asset forms a part.

The gain or loss arising on the disposal of an investment asset is the difference between the sales proceeds and the carrying value of the asset and is recognised in the SOFA.

H) Tangible fixed assets

Individual assets costing over £2,500 are capitalised at cost. Part of the cost of heritable property comprises land and it is not practicable to allocate the cost between land and buildings.

Depreciation is charged on tangible fixed assets on a straight-line basis to write off the cost, over their estimated useful lives. The principal rates of depreciation are:

Heritable properties	- 2% to 6.67%
Furniture & fittings	- 10%
IT equipment	- 20%
Motor vehicles	- 25%

I) Stock

Stocks of goods for resale are valued at the lower of cost and net realisable value. Provision is made for obsolete or slow moving stock where appropriate.

J) Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed. Trade debtors are recognised at the undiscounted amount of cash receivable, which is normally invoice price, less any allowances for doubtful debts.

K) Cash and cash equivalents

Cash and cash equivalents consist of cash on hand and balances with banks and are measured at fair value.

L) Creditors

Trade creditors are obligations to pay for goods or services that have been acquired. They are recognised at the undiscounted amount owed to the supplier, which is normally the invoice price.

M) Financial assets and financial liabilities

Financial instruments are recognised in the statement of financial activities when The Guide Association Scotland becomes a party to the contractual provisions of the instrument. Financial instruments are initially measured at transaction price and subsequently accounted for as set out below.

Financial instruments are classified as basic in accordance with Chapter 11 of FRS102. At the end of each reporting period, financial instruments are measured at amortised cost using the effective interest rate method. Where the fair value cannot be reliably measured, they are recognised at cost less impairment.

Financial assets are derecognised when the contractual rights to the cash flows from the asset expire, or when The Guide Association Scotland has transferred substantially all the risks and rewards of ownership. Financial liabilities are derecognised only once the liability has been extinguished through discharge, cancellation or expiry.

N) Pensions

The Guide Association Scotland operates a defined contribution pension scheme for staff with NEST. A number of employees are members of the Girlguiding defined contribution pension scheme with Scottish Widows. The pension charge represents the amounts payable to these schemes in respect of the year.

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds		Restricted	Endowment	2020 Total Funds
	General	Designated			
	£'000	£'000	£'000	£'000	£'000
Incoming and endowments from:					
Donations & legacies	7,574	48,319	63,664	-	119,557
Charitable Activities					
Subscriptions	748,334	-	-	-	748,334
Trading income	481,985	-	-	-	481,985
Events & trips income	16,562	-	-	-	16,562
Grants & other income	77,651	42	192,541	-	270,234
Investments	13,847	4,085	-	-	17,932
"Gains on disposal of tangible fixed assets"	189,309	-	-	-	189,309
Total income	1,535,262	52,446	256,205	-	1,843,913
Expenditure on:					
Raising funds	4,872	1,050	-	-	5,922
Charitable activities	1,358,040	75,619	202,398	-	1,636,057
Total expenditure	1,362,912	76,669	202,398	-	1,641,979
Net gain/(loss) on investments	(3,335)	(1,167)	-	-	(4,502)
Net income/(expenditure)	169,015	(25,390)	53,807	-	197,432
Transfers between funds	(326,666)	337,066	(10,400)	-	-
Net Movement in Funds	(157,651)	311,676	43,407	-	197,432
Total funds at start of year	1,104,405	1,382,988	69,510	126,970	2,683,873
Total funds at end of year	946,754	1,694,664	112,917	126,970	2,881,305

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

3. DONATIONS & LEGACIES

	Unrestricted Funds			2021	2020
	General	Designated	Restricted	Total	Total
Funds	£'000	£'000	£'000	£'000	£'000
Donations	6,103	16,681	-	22,784	24,544
Legacies	33,553	-	-	33,553	30,500
Trust income	1,900	787	1,223	3,910	64,513
	41,556	17,468	1,223	60,247	119,557

Donations were gratefully received from the following organisations:
Miss AA Clutterbuck Trust and the Hugh & Mary Miller Trust.

We are grateful for the continued support of Friends Of Girlguiding Scotland and the Friends of Netherurd and legacy income from the late Elizabeth Robertson.

4. TRADING INCOME

	Unrestricted Funds			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Retail	548,596	-	-	548,596	438,393
Netherurd	-	-	-	-	43,592
	548,596	-	-	548,596	481,985

5. EVENTS INCOME

	Unrestricted Funds			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Other events	8,624	-	-	8,624	11,257
International trips	-	-	-	-	5,305
	8,624	-	-	8,624	16,562

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

6. GRANTS AND OTHER INCOME

	Unrestricted Funds			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Grants	3,982	32,300	250,354	286,636	264,810
Other income	290	53	4,883	5,226	5,424
	4,272	32,353	255,237	291,862	270,234

The executive committee acknowledge with thanks, grants from the Scottish Government through the Children, Young People & Families Early Intervention Fund, the Cashback for Communities programme, the Gannochy Trust and the National Voluntary Youth Organisation Support Fund.

7. INVESTMENTS

	Unrestricted Funds			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Bank interest	1,009	15	-	1,024	2,139
Dividends & interest	8,700	8,939	-	17,639	15,793
	9,709	8,954	-	18,663	17,932

8. RAISING FUNDS

	Unrestricted Funds			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Investment management	4,091	-	-	4,091	4,872
Direct costs	100	244	-	344	1,050
	4,191	244	-	4,435	5,922

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

9. CHARITABLE EXPENDITURE

	Unrestricted			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Grants paid	-	-	75,590	75,590	53,114
Direct costs:					
Today, Tomorrow, Together	47,654	139,394	18,271	205,319	108,856
Retail	393,848	-	-	393,848	313,347
Netherurd	-	-	-	-	14,312
	441,502	139,394	18,271	599,167	436,515
Support costs:					
Staff costs (note 11)	547,224	26,404	50,325	623,953	856,240
Headquarters overheads	72,703	4,176	29,584	106,463	84,168
CYPFEIF core contribution	(60,000)	-	60,000	-	-
Cashback/Gannochy cont'n	(34,858)	-	34,858	-	-
Retail overheads	16,092	-	-	16,092	22,087
Netherurd overheads	23,026	-	-	23,026	75,506
Professional fees	13,520	-	-	13,520	4,993
Governance (note 10)	10,000	-	-	10,000	8,187
Committees/ working groups	1,388	-	-	1,388	2,154
Depreciation	1,563	32,944	-	34,507	70,965
Irrecoverable VAT	20,275	-	-	20,275	22,128
	610,933	63,524	174,767	849,224	1,146,428
	1,052,435	202,918	268,628	1,523,981	1,636,057

10. GOVERNANCE

	Unrestricted			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Audit fee	10,000	-	-	10,000	7,750
Trustee meetings	-	-	-	-	437
	10,000	-	-	10,000	8,187

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

11. ANALYSIS OF STAFF COSTS, TRUSTEE EXPENSES AND COST OF KEY MANAGEMENT

	Unrestricted Funds			2021	2020
	General	Designated	Restricted	Total	Total
	£'000	£'000	£'000	£'000	£'000
Salaries and wages	450,772	23,070	44,038	517,880	697,747
Social security costs	43,622	2,167	3,465	49,254	57,076
Pension costs	34,348	1,167	2,814	38,329	52,098
Other employee benefits	3,073	-	8	3,081	1,956
Termination/ redundancy	15,409	-	-	15,409	47,363
	547,224	26,404	50,325	623,953	856,240

The average number of staff employed during the year was:	2021 NUMBER	2020 NUMBER
Full time	14	22
Part time	7	8
Total staff	21	30

The highest paid employee was the chief executive, whose emoluments were a salary of £61,168 and pension contribution of £6,117 (2020; salary £61,168, pension £6,204). Emoluments for the other key management personnel totalled £153,972 (2020 £237,702) which included pension contributions of £9,538 (2020 £17,948).

Members of the Scottish executive committee and other sub-committees are, for the most part, volunteers who are not remunerated for their services. The remunerated members of the committees are full time staff whose costs are reflected in the figures noted above. No executive committee member received remuneration of any kind throughout the current and prior years.

Payments are made to volunteers to reimburse them for travel and certain other related expenses necessarily incurred by them in fulfilling their duties as committee members, advisers and essential volunteer training which amounted to £9,364 (2020 £17,545) of which £6,576 was paid to 4 executive committee members (2020 £4,874 to 13 members).

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

12. TANGIBLE FIXED ASSETS

	Heritable Property £'000	Furniture & Fittings £'000	IT Equipment £'000	Motor Vehicles £'000	TOTAL £'000
Cost					
At 1 January 2021	1,613,813	61,913	88,441	16,698	1,780,865
Additions	-	-	-	-	-
Disposals	(1,610,498)	(15,409)	(2,580)	(16,698)	(1,645,185)
At 31 December 2021	3,315	46,504	85,861	-	135,680
Depreciation					
At 1 January 2021	523,812	47,306	48,071	16,698	635,887
Charge for the year	15,278	8,953	10,276	-	34,507
Disposals	(537,189)	(12,476)	(2,580)	(16,698)	(568,943)
At 31 December 2021	1,901	43,783	55,767	-	101,451
Net Book Value					
At 31 December 2021	1,414	2,721	30,094	-	34,229
At 31 December 2020	1,090,001	14,607	40,370	-	1,144,978

All assets are used for direct charitable purposes. The executive committee members are aware that there is a material difference between the disclosed value of the land & buildings in these accounts and the market value, but do not believe that there is value, commensurate with the associated cost, in ascertaining the market value at this time.

13. INVESTMENTS

	Unrestricted General £'000	Webster Endow/Income £'000	Netherurd Reserve £'000	2021 Total £'000	2020 Total £'000
Market value at 1 January 2021	456,214	159,740	-	615,954	635,113
Acquisitions	93,815	-	1,316,616	1,410,431	112,498
Disposals	(92,255)	-	-	(92,255)	(127,156)
Net (loss)/gain on revaluation	54,542	18,561	24,144	97,247	(4,502)
Market value at 31 December 2021	512,316	178,301	1,340,760	2,031,377	615,953
Historical cost at 31 December 2021	376,594	126,970	1,317,088	1,820,652	489,594

Most of the investments of the Association are held in pooled managed funds. Subsequent to the year end and by the date of signing, the portfolio valuation reduced by 10.48%.

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

14. STOCKS

	2021	2020
	£'000	£'000
Shop goods for resale	61,711	80,594

15. DEBTORS

	2021	2020
	£'000	£'000
Trade debtors	17,323	6,638
Accruals	36,415	-
Other debtors	33,553	64,208
Prepayments	8,931	690
	96,222	71,536

16. CASH AT BANK AND IN HAND

	2021	2020
	£'000	£'000
Cash in hand	464	464
Cash held by investment manager	60,420	11,760
Cash at bank	987,087	1,040,242
	1,047,971	1,052,466

17. CREDITORS: Amounts Falling Due Within One Year

	2021	2020
	£'000	£'000
Trade creditors	24,387	16,372
Deferred Income (note 18)	-	41,655
Accruals	21,581	16,536
Taxation & social security	7,217	4,786
Other creditors	3,377	4,873
	56,562	84,222

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

18. DEFERRED INCOME

	2021 £'000	2020 £'000
At 1st January 2021	41,655	135,665
Amounts released from previous years	(41,655)	(120,712)
Incoming resources deferred in the current year	-	26,702
At 31 December 2021	-	41,655

Where the charity has a contract in place to provide services but entitlement to the income has not been earned, as the work was not carried out in the reporting period, the appropriate portion of the income is deferred.

19. FINANCIAL ASSETS AND LIABILITIES

	2021 £'000	2020 £'000
Financial assets at amortised cost	1,098,847	1,123,312
Financial liabilities at amortised cost	(49,345)	(37,781)

Financial assets comprise trade debtors, other debtors, and cash at bank and in hand.

Financial liabilities comprise trade creditors, accruals and other creditors.

20. GENERAL FUNDS

	Balance at 1 Jan 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains and Losses £'000	Balance at 31 Dec 2021 £'000
General Fund	946,754	1,147,565	(1,056,626)	1,789	54,495	1,093,977
Net increase/(decrease) in general funds						147,223
2020 MOVEMENT						
	Balance at 1 Jan 2020 £'000					Balance at 31 Dec 2020 £'000
General Fund	1,104,405	1,535,262	(1,362,912)	(326,666)	(3,335)	946,754
Net increase/(decrease) in general funds						(157,651)

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

21. PROJECT FUNDING HELD AS UNRESTRICTED AND RESTRICTED FUNDS

Funds are raised to finance specific projects and these are held in both unrestricted and restricted funds.

UNRESTRICTED FUNDS	Balance at 1 Jan 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains and Losses £'000	Balance at 31 Dec 2021 £'000
Designated Funds						
Asset Investment	1,139,699	-	(32,944)	-	-	1,106,755
Today, Tomorrow, Together	490,413	350,697	(162,985)	8,020	42,752	728,897
Friends	64,552	10,090	(7,233)	(9,809)	-	57,600
	1,694,664	360,787	(203,162)	(1,789)	42,752	1,893,252
Net increase/(decrease) in designated funds						198,588
2020 MOVEMENT	Balance at 1 Jan 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Gains and Losses £'000	Balance at 31 Dec 2020 £'000
Designated Funds						
Asset Investment	1,209,052	-	(69,353)	-	-	1,139,699
Today, Tomorrow, Together	138,013	12,000	(5,499)	347,066	(1,167)	490,413
Friends	35,923	40,446	(1,817)	(10,000)	-	64,552
	1,382,988	52,446	(76,669)	337,066	(1,167)	1,694,664
Net increase/(decrease) in designated funds						311,676

Designated funds are expendable at the discretion of the Scottish executive committee in accordance with the pre-determined guidelines set by that committee. Transfers to and from designated funds represent transfers to and from general reserves, approved the the Scottish executive committee.

During the year £8,020 was transferred from Friends of Girl Guiding Scotland to Keep Girls in Guiding and £1,789 from Friends of Netherurd to general funds.

THE GUIDE ASSOCIATION SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Funds are designated for particular projects as follows:

Assets Investment Funds

Netherurd Adventure Capital Fund

To support the development of adventure for all members following the sale of Netherurd Activity Centre, review group reporting summer 2022.

Property Development Fund

Charged with depreciation on the development programme at Netherurd and the Edinburgh shop refit both completed in 2016/17. To support major property repairs at all Girlguiding Scotland properties.

IT & Communications Fund

To implement ongoing investment in IT and communication platforms. Charged with depreciation costs over the life of the assets purchased.

Today, Tomorrow, Together Funds

Special Needs Fund

To be used for extending Guiding opportunities to girls and young women with disabilities.

International Fund

To support international activities, both in Scotland and elsewhere for members of the Guide Association Scotland. This fund includes annual income from the Chief's Memorial Fund administered by the Guide Association.

Travel Fund

To subsidise the cost of travel to Girlguiding Scotland promoted events and trainings in Scotland.

Webster Income Fund

Flexible income fund established from the legacy of Miss Elizabeth Webster. The income is to be used in the best interests of Scottish Guiding. Income is generated from the invested Webster Legacy.

General Counties Funds

To assist with Guiding at a local and county level.

Qualifications Fund

To subsidise the cost of obtaining external qualifications to support programme delivery.

County Transformation Fund (Halliday Legacy)

To support counties to recover from the impact of COVID-19 via dedicated development officers focused on three strands: restructure of county governance, growth of membership, inclusion and diversity.

Keeping Girls in Guiding Fund

To support girls affected financially by COVID-19 to stay in guiding.

Friends Funds

Friends of Girlguiding Scotland

To support Girlguiding Scotland at the discretion of the Scottish executive committee.

Friends of Netherurd

To support the development of Netherurd to bring fun and adventure to members.

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

RESTRICTED FUNDS	Balance at 1 Jan 2021 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 Dec 2021 £'000
Chief Commissioner's	4,044	1,223	-	-	5,267
Netherurd Fund	43,141	4,883	(29,585)	-	18,439
Special Events Fund	15,510	26,750	(13,682)	-	28,578
Generation Cashback	10,562	113,951	(114,827)	-	9,686
Scottish Gov't CYPFEIF	-	60,000	(60,000)	-	-
Developing Guiding	39,660	49,653	(50,534)	-	38,779
	112,917	256,460	(268,628)	-	100,749
Net increase/(decrease) in restricted funds					(12,168)

RESTRICTED FUNDS	Balance at 1 Jan 2020 £'000	Income £'000	Expenditure £'000	Transfers £'000	Balance at 31 Dec 2020 £'000
Chief Commissioner's	2,561	1,483	-	-	4,044
Netherurd Fund	52,270	2,000	(9,129)	(2,000)	43,141
Special Events Fund	6,880	23,530	(13,500)	(1,400)	15,510
Generation Cashback	7,799	119,010	(109,247)	(7,000)	10,562
Scottish Gov't CYPFEIF	-	60,000	(60,000)	-	-
Developing Guiding	-	50,182	(10,522)	-	39,660
	69,510	256,205	(202,398)	(10,400)	112,917
Net increase/(decrease) in restricted funds					43,407

THE GUIDE ASSOCIATION SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

Restricted Funds are expendable in accordance with each donor's specifications. The purpose of the individual funds are as follows:

Chief Commissior's Fund

To be used by the Chief Commissioner at her discretion. Income, generated from the Buchanan legacy held by The Guide Association, is received annually.

Netherurd Fund

Specific donations, legacies and trust funding are received to assist with the development of facilities and equipment at Netherurd.

Special Events Fund

To record external funding for specific Guiding events taking place beyond the accounting year in which the funds are received from Girlguiding and the National Voluntary Youth Support Fund.

Generation Cashback

To provide proactive support to disadvantaged young people between 10 and 24 years via a local development worker. The aims are to build confidence, develop physical and personal skills, effect positive change in behaviours and aspirations and improve the wellbeing. Grants are available to new and existing groups.

Scottish Government Children, Young People & Families Early Interventaion Fund (CYPFEIF)

Infrastructure funding to improve and widen girls' life skills through a varied and challenging programme; improve youth member leadership and decision making skills and equip leaders to support increased numbers of members achieve better outcomes.

Developing Guiding (GANNOCHY TRUST)

To support local initiatives to increase guiding provision, effective regional collaboration on projects that have positive outcomes for girls, development of flexible guiding models and training provision to support growth.

Webster Endowment Fund

The Webster Legacy Endowment Fund represents a legacy that must remain intact, value of £126,970 (2020 £126,970). Investment income earned on the legacy investment is credited to the Webster Income Fund.

THE GUIDE ASSOCIATION SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

22. FUNDS

Fund balances at 31 December 2021 are represented by:

	Unrestricted Funds		Restricted	Endowment	Total
	General	Designated			
2021	£'000	£'000	£'000	£'000	£'000
Tangible Fixed Assets	34,229	-	-	-	34,229
Investments	511,538	1,392,869	-	126,970	2,031,377
Current Assets	571,219	500,383	100,749	-	1,172,351
Creditors falling due within 1 year	(56,562)	-	-	-	(56,562)
	1,060,424	1,893,252	100,749	126,970	3,181,395
2020 COMPARATIVE					
Tangible Fixed Assets	16,806	1,128,172	-	-	1,144,978
Investments	456,213	32,770	-	126,970	615,953
Current Assets	557,957	533,722	112,917	-	1,204,596
Creditors falling due within 1 year	(84,222)	-	-	-	(84,222)
	946,754	1,694,664	112,917	126,970	2,881,305

23. RELATED PARTY TRANSACTIONS

The Guide Association is an umbrella organisation. Girlguiding Scotland is one of nine separately constituted Country/Region Associations established under the provision of the Royal Charter to administer guiding in each area. During the year, purchases of £303,914 (excluding vat) were made from The Guide Association Trading Services (2020: £258,972). These purchases were made at arm's length. £6,241 was included in trade creditors at the year-end (2020 £2,538). The Guide Association Trading Services is a wholly owned subsidiary of the Guide Association.

24. OPERATING LEASES

The Guide Association Scotland is committed to make the following payments under non-cancellable operating leases over the lease term, due:

2021	2020
£'000	£'000
-	-

THE GUIDE ASSOCIATION SCOTLAND
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

25. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £'000	2020 £'000
Net income/expenditure for the year (as per the SOFA)	300,090	197,432
Adjustments for:		
Depreciation charges	34,507	70,965
Unrealised (gains) losses on investments	(97,136)	4,772
Dividends and interest	(18,663)	(17,932)
Loss/(profit) on sale of fixed assets	(302,012)	(189,309)
(Increase)/decrease in stock	18,883	23,837
(Increase)/decrease in debtors	8,867	36,236
Increase/(decrease) in creditors	(27,660)	(193,266)
Net cash provided by (used in) operating activities	(83,124)	(67,265)

26. ANALYSIS OF CHANGES IN NET DEBT

The charity has no indebtedness under any term debt facility (2020 nil).



Our vision

An equal world where all girls can make a positive difference, be happy, be safe and fulfil their potential.

Our mission

Through fun, friendship, challenge and adventure we empower girls to use their voice - inspiring them to discover the best in themselves and to make a positive difference in their community.

Our values

Caring, challenging, empowering, fun, inclusive, inspiring.



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