



The Guide Association Scotland, known as Girlguiding Scotland

Trustee report and financial statements
for the year ended 31 December 2023

Scottish charity number SC005548

Scottish President

Linda Urquhart

Trustee Board

Scottish chief commissioner and chair	Elaine Rough
Deputy Scottish chief commissioner	Sarah MacNeil
Honorary Treasurer	Emily Young
Chair, Business Management & Finance	Linda Holden (until 31 December 2023)
Chair, Business Management & Finance	Alison Irving (from 1 January 2024)
External trustee	Dr Mike Winter
Member	Erin McIntosh (from 1 July 2023)
Member	Jill Elborn (from 1 July 2023)
Member	Evelyn McWhinnie
Member	Milly MacKinnon
External trustee	Susan Hunter (from 1 July 2023)
Member 18-30	Eleanor Swift
Member 18-30	Kate McGrath (from 1 April 2023)
Member	Suzanne Docherty (until 30 April 2023)
Member	Helen Welsh (until 1 July 2023)

Management Team Senior Staff

Chief executive	Denise Spence
Finance manager	Janine Rennie (To February 2024)
Finance manager	Fay MacDonald (From March 2024)
Head of membership development & growth	Louise Henderson
Head of operations	Carolyn Fox McKay
Head of operations	Rachael Graham (maternity cover)

Scottish HQ

16 Coates Crescent, Edinburgh, EH3 7AH

Advisers

Independent External Auditor

Saffery LLP
 Edinburgh Quay
 133 Fountainbridge
 Edinburgh
 EH3 9BA

Solicitor

Lindsays WS
 Caledonian Exchange
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 Edinburgh
 EH3 8HE

Investment Manager

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 144 Morrison Street
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 EH3 8EX

Banker

The Royal Bank of Scotland
 142-144 Princes Street
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Banker

Shawbrook Bank Limited
 Lutea House
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Banker

Virgin Money
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 NE3 4PL

Trustee report



The trustees are pleased to present their annual trustees' report for the year ending 31 December 2023 which is prepared to meet the requirements of applicable law. The financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended), the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The financial statements which follow reflect the activities under the control of Girlguiding Scotland but exclude the financial activities of the Girlguiding Scotland counties (all of which are registered as separate charitable bodies), and the divisions, districts and units below them.

About Girlguiding Scotland

Girlguiding Scotland is Scotland's leading charity for girls and young women, with almost 40,000 young members and almost 9,000 volunteers. We help all girls know they can do anything.

We show girls from 4 to 18 a world of possibilities big and small. One where every girl can laugh and learn and be herself. Girlguiding Scotland is what each girl wants it to be. It might be the thrill of doing something for the first time. Songs around a campfire. The buzz of getting a new badge. Coming home exhausted and full of stories. It's a space where she can be herself, get creative, explore and most of all have fun.

As one of nine countries and regions that make up Girlguiding in the UK, we share the same vision, mission and values:-

Our vision: an equal world, where girls can make a positive difference, be happy, safe, and fulfil their potential.

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

Our impact

Girlguiding research¹ has shown the profound impact that being a member of Girlguiding Scotland has on girls and young women:

- 78% of young members in Scotland said Girlguiding made them feel good about themselves.

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- 82% of young members in Scotland said Girlguiding helped them be part of a team.
- 90% of young members in Scotland said Girlguiding made them feel welcome.
- Girlguiding girls are up to 26% more likely feel confident than the average Scottish young person.

Objectives and Activities

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

- An unrivalled girl led experience
- Rewarding and flexible volunteering
- An inclusive and impactful organisation
- A sustainable and efficient organisation

In March 2023, after reviewing our strategic priorities alongside emerging external threats and opportunities, our trustee and operational boards clearly identified that an increased focus on volunteer recruitment and retention is essential to achieving our mission.

Over the next 5 years, 4 dedicated programmes of work will recognise the vital role that our volunteers play in delivering the mission and goals we share with Girlguiding. We'll innovate and inspire to make volunteering with Girlguiding Scotland more desirable, more welcoming and even more rewarding.

Our new strategic areas are as follows:

Enquire - we'll increase our visibility through a range of local and national recruitment and awareness raising activities so more people from a range of backgrounds enquire about volunteering with Girlguiding Scotland.

Welcome - we'll support local areas to improve the consistency and quality of the welcome new volunteers receive, making it quicker and easier to join Girlguiding Scotland as an adult. We'll also champion flexible approaches to guiding to ensure our offer meets the needs of today's volunteers as well as today's girls.

Stay - we'll deliver unique, high quality girl events that encourage more volunteers to have fun, build friendships and see the difference they make to the lives of girls across Scotland. We'll also celebrate our volunteers' achievements, encouraging them to stay in guiding.

Develop - we'll give all members access to leadership opportunities and training, so they develop new skills and gain confidence. Our existing volunteers will develop in their roles

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and more of our young members will progress to adult volunteering, helping to build our future volunteer workforce.

Underpinning all these areas of work, we'll focus on **the essentials** to ensure we're efficient, compliant, and well-run. We'll lead by example and support our counties, districts/divisions and units to follow charity best practice and meet their responsibilities with regards to Girlguiding policies and procedures, and the law.

Achievements and Performance

We would like to thank the following for their contributions in fulfilling our achievements:

- all our volunteers across the whole of Scotland
- our trustee and operational boards
- our lead volunteers, volunteer pool and members of committees
- our president
- all our staff

Under our new strategic priorities, our achievements in 2023 were as follows:

Enquire

Across 2023, we rolled out our refreshed branding including a totally new look and feel, a refreshed way of talking about what we do and a new brand purpose—we help all girls know they can do anything. We supported UK-wide digital campaigns which included a billboard in Glasgow to celebrate our new brand on International Women's Day in March. We showcased our new branding and statistics about the impact we have on girls' lives in Scotland at The Gathering third sector conference organised by the Scottish Council for Voluntary Organisations in November.

We secured a number of pieces of press coverage through the year to help boost awareness of the organisation both at local and national level. Highlights included a multi-page spread in the Press and Journal about the impact of the organisation on young people's lives in the North of Scotland, and a feature in the Scottish Daily Mail about our Speak Out champion's Own Our Zone campaign about public safety for girls and young women.

Our Developing Guiding project, generously funded by The Gannochy Trust since 2020, concluded at the end of 2023. The project provided for a full-time development worker, working in partnership with volunteers, to deliver targeted growth plans and a small grants programme. This enabled girls to join guiding for the first time, move through our sections and take part in social action, leadership and skills-building activities. Over the course of the project, 112 grants were made to Rainbow, Brownie, Guide or Ranger units (with another 11 going to districts, divisions or counties to put on larger scale activities for

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girls). There were more than 3,000 beneficiaries from the project and 31% of unit-level grants went to those meeting in one of the 30% most deprived postcode areas of Scotland (SIMD 2020 v2).

The development work undertaken as part of the Developing Guiding project has continued to combine tried and tested recruitment methods with more innovative approaches. In 2023, we built on links made with Third Sector Interfaces and Jobcentre Plus staff in 2022. By the end of the year, our development worker had participated in return-to-work programmes for women, run stalls at Jobcentre Plus job fairs and trained more than 60 work coaches across Strathclyde to spread the word about how volunteering with Girlguiding Scotland can build confidence, skills, and act as a stepping stone into employment. She also created a resource bank of materials to support recruitment in employability spaces. Having successfully piloted this work in Strathclyde, we hope to test whether this approach can be exported to other areas of Scotland in 2024.

The Regional Innovation, Inclusion and Growth project, started in July 2022, continued this year. Funded by Garfield Weston and led by Girlguiding, the project has explored how traditional delivery models could be adapted to engage more young people from under-represented communities in Scotland, Wales and Northern Ireland. Using a service design approach, our development officer has engaged with groups involving care-experienced, LGBTQ+ and school-refusing young people to understand the barriers that might prevent them joining guiding. Across the 3 countries involved in the project, 3 pilots have been co-developed with young people, ready for testing in early 2024.

We were also lucky enough to have members join in some truly unique opportunities in 2023. Girlguiding Scotland was proud to celebrate the coronation of HM King Charles III. 11 adult members volunteered in London as stewards for the coronation while 2 members took part in the Coronation people's procession along the Royal Mile, in Edinburgh, before attending the service at St Giles' Cathedral.

In the summer, 53 volunteers were involved across 7 outdoor venues, as the flag bearers for the medal ceremonies at the World Cycling Championships. All of these opportunities lead to increased visibility for Girlguiding across Scotland and the UK.

Welcome

The impact of Isobel Halliday's generous legacy has continued to be seen in 2023. 6 districts with particularly long waiting lists benefitted from targeted support from a growth and development worker funded by this legacy. The role has worked with volunteers to streamline waiting lists, recruit volunteers and improve the quality and consistency of the welcome and induction provided at a local level. This targeted work

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has had much wider reach thanks to the development of an online training for commissioners – more than 60 had taken part in Welcoming New Volunteers sessions by the end of the year and these will continue throughout 2024.

This development work also helped to inspire our Fresh Start challenge which launched in September. Aimed specifically at existing adult volunteers, the challenge promotes simple activities that are designed to make it easier to recruit and welcome adults into guiding while also improving the experience of those new volunteers. By the end of December, 94 volunteers from 24 counties had completed the challenge, carrying out 705 activities from inviting to parents to volunteer to offering to buddy adults joining Girlguiding for the first time.

More than 300 membership enquiries were handled by our HQ team, providing quality customer service to parents/carers and potential volunteers. We also recognised that it's not just new volunteers that need a bit of extra help to settle in. This year we put in place extra support for relocating volunteers, making sure those volunteers who are moving into a new area can easily continue their involvement.

We've established a rhythm of online meetings with our county membership growth and enquiry coordinators, key volunteer roles in improving the local welcome new volunteers receive. Bi-monthly meetings have allowed us to cascade information from Girlguiding and Girlguiding Scotland and support best-practice sharing across counties.

Stay

Our international wide game, Dart to Dublin, took place in April 2023. Over 400 Girlguiding Scotland members made their way to Dublin to take part in a scavenger hunt across the city. One of the key aims of the project was to encourage leaders to take their girls away on an international experience by providing a destination, programme for 1 day, and lots of support and information in the run up to the event. The project was successful with 8 volunteers leading an international trip for the very first time and completing their international module to enable them to lead international trips in the future. Across the whole of Scotland, 14 people gained their international module in 2023.

We produced two new resources for members last year, aiming to provide easy to run, high-quality activities for our volunteers to run locally. Our annual Out and About resource and badge launched in April 2023. It provided members with an easily achievable challenge which encouraged units to get outdoors. This year's theme was 'Make a Splash' and over 8,000 Girlguiding members took part. We also saw engagement from units across the country on social media. In October 2023 we released a new badge, Active Adventures, produced in collaboration with Sustrans Scotland. The resource challenged our members to use active travel and build the skills they need to travel actively more often. We hope to see more members engaging in this badge in 2024 as the weather improves.

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Our Girl Voice work elevated the opinions and experiences of girls to the highest levels of decision making with Scottish policy makers. We elected two new Members of the Scottish Youth Parliament and continued to support Amanda Amaeshi as our representative with the First Minister's National Advisory Council of Women and Girls. Highlights included our Own Our Zone campaign which was designed and developed by our group of 14-25 year old Speak Out champions. The campaign included policy calls and an activity pack for units, all with the aim of improving public safety for girls and young women. We were grateful to be supported with the campaign, by Monica Lennon MSP, who presented a motion in the Scottish Parliament and we were delighted to see the campaign go on to influence local government policy.

In January 2023, the first round of our Good Guiding Fund closed after receiving 389 applications. The fund which launched in September 2022 awarded 286 grants, spending more than £200k to support trips and residentials at home and abroad, as well as essential running costs like hall rent, membership fees, uniform and programme resources plus training for adults. The evaluation of the first phase of the fund identified that the streamlined approach had successfully widened access to grants and had a significant impact on the number and quality of opportunities delivered at a local level. It also highlighted areas for further improvement including a maximum amount per application of £500. Prior to opening a second phase, application forms were redesigned and the criteria was refined to give priority to those applying for support for the first time. 1-2-1 development worker time was offered to support members through the application process along with comprehensive FAQs.

A total of 344 applications were received in phase 2, 72% of which were from those that hadn't received a grant from phase 1. 241 offers of funding were made by 31 December 2023. These grants are anticipated to benefit more than 9,000 girls and volunteers.

Develop

Thanks to our volunteer trainer network and the learning and development teams at both Girlguiding Scotland and Girlguiding, there were over 12,000 training sessions took place for members across Scotland in 2023. We delivered virtual trainings to 810 participants via the learning platform including sessions on safe space (our safeguarding and safety training), effective communication, and how to give a warm welcome. For first aid training, we have delivered over 70 sessions, training approximately 400 people.

Our training for younger volunteers also continues to go from strength to strength. In 2023 43 new peer educators aged 14 to 25 were trained. They will now go on to deliver sessions on mental health resilience and personal safety for girls in their local areas. A highlight in the training calendar was our Lead the Way training with 70 volunteers under 18 attending one of two online sessions where they learnt more about our young leader qualification and developed their leadership skills.

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We had around 120 local commissioners (volunteers who lead other volunteers in their local area) join us from all parts of Scotland from Shetland to the Borders and the Western Isles to Ayrshire at the Edinburgh International Convention Centre in March 2023. The event was designed to inspire our commissioners and support them in their role. From those, who filled in our evaluation, 100% said that they found themselves feeling more motivated in their role after the closing session. We also held a specific event to support our county commissioners in August at our Scottish HQ to ensure they have everything they need to succeed in their role. Additionally, we held an overnight event for trainers in November 2023 to upskill them and provide them with an important networking opportunity.

We have continued to expand our national volunteer pool which offers a new route to enable local volunteers to offer support Scottish level projects and initiatives. It has proved to be a very valuable tool and now has over 100 members.

2023 saw the conclusion of phase 5 of the Generation CashBack project and the launch of a sixth phase (running from April 2023 – March 2026). The programme is funded by the Scottish Government and delivered by a partnership consortium of the largest volunteer-led youth work organisations in Scotland, comprising Girlguiding Scotland, Scouts Scotland, The Boys' Brigade and Youth Scotland. The project is part of the wider CashBack for Communities programme which takes monies recovered through the Proceeds of Crime Act 2022 and invests them into community programmes, facilities and activities largely for young people.

The sixth phase has brought new ways of working as we have streamlined our internal administration processes and reshaped the delivery of the support package, available through their project. Units are supported to build their capacity through training, recruitment support and funding, and girls are supported to improve their leadership skills through in-person sessions delivered by our development officer. As a result of these changes, more units have been encouraged to join the project. With more than 750 girls from 44 units engaged in the project by December 2023, we're on track to significantly exceed our year 1 targets by March 2024.

The essentials

We continued to embed a new governance model for Girlguiding Scotland and completed a light touch governance review in autumn 2023. The outcomes of this will help strengthen the new ways of working in 2024.

We commissioned external consultants to evaluate resource allocation and explore how we might finance our work going forward in the light of the renewed clear strategic focus on volunteers. This report is due in 2024.

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We believe in effective member engagement and we initiated more regular meetings with a refreshed consultative group of c.60 volunteers in 2023. We listened to their views and suggestions around recruitment and retention of volunteers, implementing organisation wide strategies on equity, diversity and inclusion and on environmental sustainability.

In autumn 2023 the project designed to strengthen best practice in governance at county level ended and we evaluated this to determine the best way to ensure that we can continue to support counties in the future.

To support county executive members in their roles 4 sessions of trustee training were held during the year. This 90-minute-long online session covers the basics of being a member of a county executive, who can be a trustee, what the duties are and what is expected of a trustee by Girlguiding and OSCR. We held three ad hoc sessions to share best practise for those volunteers involved with managing county finances.

We continued with an ongoing programme of planned preventative maintenance of our headquarters building. We updated two smaller meeting rooms including one that is now more accessible for those with limited mobility.

We commissioned a three year strategy for future IT/digital requirements and will implement systems improvements in 2024.

We carried out a salary benchmarking exercise and planned for adjustments to be made early in 2024. At the end of the year we commissioned an internal review into the whole package of staff benefits and we will update the remuneration policy in 2024.

An employee survey was carried out by an external company and the findings were discussed with staff at the end of the year with an action plan drawn up for improvements in 2024.

Financial review

The statement of financial activities (SoFA)

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 Trustee board, and restricted funds which must be spent in accordance with donor wishes.

The net unrestricted income deficit for the year before transfers was £74,682 (2022: £140,625). Our trading income was up by £68,529 compared to 2022. Gross retail profits were £79,535. Restricted reserves were £26,935 (2022: £94,504). As at 31 December 2023, there were transfers from the general fund (£425,000) to the designated funds

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comprising £350,000 for the Operational Rolling Plan and £75,000 for the Good Guiding Fund.

Investment policy and performance

£1,811,473 of the charity's reserves have been invested. These are held to provide investment income for day to day running costs and fund strategically important projects in the future. A professional fund management company is employed to manage the funds and its performance is reviewed by the Business Management and Finance committee. Performance is benchmarked against appropriate performance indices. Investments were valued at £1,811,473 at 31 December 2023.

Reserves policy

Reserves are classified as unrestricted general income funds, designated funds, restricted or endowed funds defined as follows:

General funds may be used by Girlguiding Scotland at the discretion of the Trustee board to meet future capital or revenue expenditure.

Designated funds may be expended in furtherance of the objectives of Girlguiding Scotland at the discretion of the Trustee board.

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 Trustee board considers that the minimum target for the general funds 'free reserves' should be £600,000 which represents six months' average operational expenditure. Trustees are planning to utilise some of the reserves for guiding activities in the next financial year, while maintaining the reserves target.

Fundraising

Girlguiding Scotland's activities are funded predominantly by subscriptions from members, surpluses from primary purpose trading in the shop, 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, 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.

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We are grateful for funding from, Miss A A Clutterbuck Trust, Hugh & Mary Miller Trust, and legacy income from the late Norma MacDonald Watt. These funds were used for volunteer training and delivering activities for girls.

Plans for future periods

Our aims for 2024 are to:

Enquire

We will support more counties than ever before to attend Pride events in their local area. We'll achieve this by producing branded materials like banners and stickers that can be borrowed by local areas to support them to attend Pride events. We'll also compile a how-to guide, filled with tips and guidance to support local areas to be involved in Pride events.

We'll host a stand at The Gathering 2024 which will give us visibility and the opportunity to raise awareness of our activities, within the third sector and beyond.

We'll sign Volunteer Scotland's Volunteer Charter, making an externally visible commitment to support our volunteers. We'll also work towards LGBT Youth Scotland's charter to demonstrate our commitment as a champion of LGBT inclusion.

We'll release more Scottish-specific statistics about the impact we have on young members' lives as well as the 2024 Girls' Attitudes Survey capturing what matters to girls in Scotland today.

We'll extend the programme of development work initiated with funding from The Gannochy Trust using our own funds, expanding our work in employability spaces to other parts of Scotland and piloting new ways of using paid resource to support volunteers through our requirement and vetting process.

Welcome

We'll continue to provide telephone and email support to those in need of extra help to progress their applications to join or transfer to new areas.

We'll also rebrand our volunteer welcome booklet, evaluate our welcoming new volunteering training for commissioners and continue to look for opportunities to support our counties to improve the consistency and quality of the welcome new enquirers receive. Our development worker will also deliver targeted interventions in areas that would most benefit from additional volunteer capacity.

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Stay

We'll celebrate Volunteers' Week with a digital campaign to highlight our volunteers' stories and acknowledge their achievements. encouraging them to stay in guiding.

Working in partnership with event sponsors Scottish Power, we will give 60 girls aged between 14 and 18 years old, the opportunity to engage with CEOs and industry leaders from across a range of sectors. Through a residential programme, girls will experience a range of workshops and activities to build their skills.

We'll recruit our next wave of Speak Out champions. We'll build on the successes of our work with the National Advisory Council of Women and Girls and the Scottish Youth Parliament. We'll work to ensure that all our campaigning work is effective and that the young people involved in the programme have a great experience that encourages them to stay involved in Girlguiding as a volunteer.

Develop

We'll continue to develop the support we're able to offer local commissioners, county commissioners and volunteers who hold roles in their counties. This will include our One Team conference in October 2024, a large-scale 24-hour event to upskill county level volunteers and support them to gain confidence in their specialism.

We'll trial a new style of training through bite-size videos and podcasts in our online Ignite Hub, designed to support more volunteers to develop their skills in a way that works for them.

We will be exploring new innovative ideas for leadership development, looking at what support might be needed to ensure that our culture is as welcoming as it can be for our volunteers of the future.

We'll evaluate year 1 of the Generation CashBack project and look for more opportunities to bring units into the project in year 2.

We will bring the 27 county commissioners and their assistants together for training in leadership so they can continue to motivate and inspire the thousands of volunteers who deliver guiding locally. There will be a focus on developing plans at county level to tackle barriers to inclusion.

The Essentials

We'll implement systems for supporting trustee board members with consistent induction process, ongoing learning and development and reviewing board performance.

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We'll expand the county support team so they can take on responsibility for providing trustees with assurance that counties are being managed effectively. We plan to introduce a new county reporting tool in spring 2024. This team will also support counties to improve compliance rates for volunteers in relation to mandatory training requirements.

We are eager to explore how we can be more environmentally sustainable in terms of our building, our retail operation and in all our routine ways of working. We will create a programme of action to address this.

We'll continue to build on our commitment to equity, diversity and inclusion through a coordinated programme of work across all areas. One example will be a project to attain the LGBT Youth Scotland charter mark for inclusive practice.

We'll begin to implement a phased programme for updating our IT and digital systems, investing in technology to help members fulfil their volunteer roles. In 2024, this will include an upgrade to the online shop as part of the retail offer.

Structure, governance and management

Organisational structure and decision making

The Guide Association nationally (known as Girlguiding) is incorporated under a Royal Charter that gives powers to form area Associations of which Scotland is one. The Guide Association Scotland (known as Girlguiding Scotland) conducts its activities under a Constitution for Scotland dated 12 March 2022, 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. Girlguiding Scotland is a recognised Scottish charity registered under charity number SC005548.

Girlguiding Scotland is governed by the Trustee board who have 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:

- Operational Board
- Business Management & Finance committee
- Appointments committee
- County support team
- Awards committee

In addition to the above there is also a consultative group, made up of the 27 county commissioners, Scottish chief commissioner team, Scottish representatives on the Girlguiding council, and 6 elected members aged between 18 and 30. The purpose of the

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consultative group is to review, consider, and comment upon the work of the Trustee Board and represent the views of the membership when there are significant decisions to be made by Trustees. Trustees attend meetings of the consultative group to hear views expressed and ask questions.

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

Trustee Training

New members of the trustee board had access to an induction programme. Ad hoc opportunities were offered for trustees to access additional training. During the year the appointments committee developed a more rigorous process for trustee induction, ongoing development and performance review and this will be introduced in 2024.

Key management

The Trustee board 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 scheme of delegated authority. The arrangements for setting the pay of the chief executive are the responsibility of the Scottish chief commissioner in consultation with other senior trustees. A salary benchmarking exercise was carried out with reference to the Scottish charity sector.

Risk management

The Scottish Trustee Board conducted their review of the major risks to which the charity is exposed, and systems have been challenged to mitigate those risks. There was an ongoing assessment of external risks emerging during the year. The strategic risks for Girlguiding Scotland are linked to strengthening effective governance at national and county level; continuing focus on growing the overall membership in particular on increasing volunteers to enable growth of membership

Concerns management

Concerns are managed in line with a national Girlguiding framework of policies and processes for reporting. Safeguarding concerns are managed on behalf of Girlguiding Scotland by Girlguiding in line with agreed processes. The role of the Girlguiding Scotland county support team is to provide direct support to counties to help them to investigate and resolve concerns and complaints locally. Support is also provided by Scottish headquarters to report notifiable events to the Office of the Scottish Charity Regulator (OSCR). The county support team reports annually to the Scottish trustee board

Volunteers

The Guide Association Scotland is grateful for the dedication and support of our thousands of volunteers across Scotland who give their time and energy to help our girls

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and young women to achieve their potential, make a difference and be their best.

Connected bodies

Girlguiding Scotland forms part of The Guide Association to whom Scottish members pay an annual subscription. In addition, Girlguiding 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 funding for delivering diversity and legal support during the year.

Auditor

Saffery LLP was reappointed auditor for the year ended 31st December 2023 at the Trustee board meeting held on 1 July 2023.

Statement of Responsibilities of the trustee board of Girlguiding Scotland

The trustee board 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 Girlguiding Scotland for that period. In so doing, the trustee board 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 Girlguiding Scotland will continue in business.

The Trustee board is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Girlguiding Scotland and enable the Trustee board 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 Trustee board also has a responsibility for safeguarding the assets of Girlguiding 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 trustee board members at the time the report is approved:

- So far as the trustee board member is aware, there is no relevant information of which the association's auditor is unaware, and

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- He/she has taken all the steps that he/she ought to have taken as a trustee board 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 Trustee board
16 Coates Crescent
Edinburgh EH3 7AH

Approved by the Trustee board on 15 June 2024
Authorised to sign on their behalf

Elaine Rough
Scottish Chief Commissioner

A handwritten signature in black ink that reads "Elaine Rough". The signature is written in a cursive, flowing style.

Opinion

We have audited the financial statements of The Guide Association Scotland for the year ended 31 December 2023 which comprise statement of financial activities, balance sheet, statement of cash flows and notes to the financial statements, including 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 2023 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 Auditor's 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 other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. 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 course of 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) require 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 15, 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 trustees 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 is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

The Guide Association Scotland
Independent auditor's report to the trustee board for the year ended
31 December 2023



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 auditor's 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.

A handwritten signature in black ink, appearing to read "Saffery LLP".

Saffery LLP
Chartered Accountants
Statutory Auditors

Edinburgh Quay
133 Fountainbridge
Edinburgh
EH3 9BA

Date: 18 July 2024

Saffery 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 Dec 2023



		Unrestricted Funds		Restricted	Endowment	2023 Total Funds	2022 Total Funds
	Notes	General £	Designated £	£	£	£	£
Incoming and endowments from:							
Donations & legacies	3	8,927	6,783	-	-	15,710	107,391
Charitable Activities							
Subscriptions		622,014	4,990	-	-	627,004	567,032
Trading income	4	739,318	-	-	-	739,318	670,789
Events & trips income	5	-	5,696	-	-	5,696	7,172
Grants & other income	6	114,581	59,397	147,816	-	321,794	337,663
Investments	7	26,105	39,797	-	-	65,902	46,027
Total		1,510,945	116,663	147,816	-	1,775,424	1,736,074
Expenditure on:							
Raising funds	8	3,313	9,310	-	-	12,623	13,205
Charitable activities	9	1,289,145	458,722	215,385	-	1,963,253	1,557,454
Total		1,292,459	468,032	215,385	-	1,975,876	1,570,659
Net (loss)/gain on Investments	13	30,575	27,625	-	-	58,200	(290,517)
Net income/(expenditure)		249,062	(323,744)	(67,571)	-	(142,252)	(125,102)
Transfers between funds	19/20	(425,000)	425,000	-	-	-	-
Net Movement in Funds		(175,939)	101,256	(67,571)	-	(142,252)	(125,102)
Total funds at start of year		954,188	1,914,184	94,504	126,970	3,089,846	3,214,948
Total funds at end of year 19/20		778,249	2,015,440	26,935	126,970	2,947,594	3,089,846

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 25 to 39 form part of these financial statements.

The Guide Association Scotland
Balance sheet as at 31 December 2023



	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	12	16,781	21,696
Investments	13	1,811,473	1,766,219
		<u>1,828,254</u>	<u>1,787,915</u>
Current assets			
Stocks	14	71,075	64,507
Debtors	15	72,307	46,248
Cash at bank and in hand	16	1,037,029	1,247,217
		<u>1,180,411</u>	<u>1,357,972</u>
Liabilities			
Creditors falling due within one year	17	61,071	56,041
Net current assets		<u>1,119,340</u>	<u>1,301,931</u>
Net assets		<u>2,947,594</u>	<u>3,089,846</u>
The funds of the charity			
Unrestricted income funds	19,21	778,249	954,188
Designated income funds	20,21	2,015,440	1,914,184
Restricted income funds	20,21	26,935	94,504
Endowment fund	20,21	126,970	126,970
Total charity funds		<u>2,947,594</u>	<u>3,089,846</u>

The financial statements were approved and authorised for issue by the Trustee board on 15 June 2024 and signed on its behalf by:

Elaine Rough, Scottish Chief Commissioner

Emily Young, Honorary Treasurer

The notes on pages 25 to 39 form part of these financial statements.

The Guide Association Scotland
Statement of cashflows for the year ended December 2023



	Notes	2023	2022
		£	£
Cash flows from operating activities	23	(285,167)	178,578
Cash flows from investing activities			
Dividends and interest		65,902	46,027
Purchase of property, plant & equipment		(3,870)	-
Disposal of investments		546,414	154,675
Purchase of investments		(533,467)	(180,034)
Net cash from/(used in) investing activities		74,979	20,668
Change in cash and cash equivalents in the year		(210,188)	199,246
Cash and cash equivalents at beginning of year		1,247,217	1,047,971
Cash & equivalents at end of year	16	1,037,029	1,247,217

1. 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 trustee board 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 December 2024, ongoing promotion of retail, and the availability of adequate free reserves, the Trustee Board 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 trustee board 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 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. 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 set out under Objectives and Activities on pages 3 – 4.

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%
Plant & IT equipment	- 20%

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 2023 (continued)



2. Comparative statement of financial activities

	Unrestricted Funds		Restricted	Endowment	2022 Total Funds
	General	Designated			
	£	£	£	£	£
Incoming and endowments from:					
Donations & legacies	9,111	98,280	-	-	107,391
Charitable Activities					
Subscriptions	567,032	-	-	-	567,032
Trading income	670,789	-	-	-	670,789
Events & trips income	1,369	5,803	-	-	7,172
Grants & other income	72,325	34,703	230,635	-	337,663
Investments	12,667	30,031	-	3,329	46,027
Total	1,333,293	168,817	230,635	3,329	1,736,074
Expenditure on:					
Raising funds	3,778	9,427	-	-	13,205
Charitable activities	1,161,902	177,111	218,441	-	1,557,454
Total	1,165,680	186,538	218,441	-	1,570,659
Net (loss)/gain on investments	(99,033)	(191,484)	-	-	(290,517)
Net income/(expenditure)	68,580	(209,205)	12,194	3,329	(125,102)
Transfers between funds	(208,369)	230,137	(18,439)	(3,329)	-
Net Movement in Funds	(139,789)	20,932	(6,245)	-	(125,102)
Total funds at start of year	1,093,977	1,893,252	100,749	126,970	3,214,948
Total funds at end of year	954,188	1,914,184	94,504	126,970	3,089,846

3. Donations and legacies

	Unrestricted Funds			2023	2022
	General	Designated	Restricted	TOTAL	TOTAL
<u>Funds</u>	£	£	£	£	£
Donations	6,367	6,783	-	13,150	11,114
Legacies	500	-	-	500	94,517
Trust income	2,060	-	-	2,060	1,760
	8,927	6,783	-	15,710	107,391

The Guide Association Scotland
Notes to the financial statements for the year ended
31 December 2023 (continued)



Donations were gratefully received from the following organisations:

The Gannochy Trust, Miss A A Clutterbuck Trust, 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 Norma MacDonald Watt.

4. Trading income

	Unrestricted Funds				2023	2022
	General	Designated	Restricted	Endowment	TOTAL	TOTAL
	£	£	£	£	£	£
Retail	739,318	-	-	-	739,318	670,789
	739,318	-	-	-	739,318	670,789

5. Events income

	Unrestricted Funds				2023	2022
	General	Designated	Restricted	Endowment	TOTAL	TOTAL
	£	£	£	£	£	£
Other events	-	5,696	-	-	5,696	7,172
	-	5,696	-	-	5,696	7,172

6. Grants and other income

	Unrestricted Funds				2023	2022
	General	Designated	Restricted	Endowment	TOTAL	TOTAL
	£	£	£	£	£	£
Grants	95,802	57,979	147,816	-	301,597	330,796
Rent receivable	18,504	-	-	-	18,504	-
Other income	275	1,418	-	-	1,693	6,867
	114,581	59,397	147,816	-	321,794	337,663

The trustees acknowledge with thanks grants from the Scottish Government through the Children, Young People & Families Early Intervention Fund, the CashBack for Communities programme; and Girlguiding for delivering diversity training and legal support.

7. Investments

	Unrestricted Funds			2023	2022
	General	Designated	Endowment	TOTAL	TOTAL
	£	£	£	£	£
Bank interest	14,371	-	-	14,371	3,193
Dividends & interest	11,734	39,797	-	51,531	42,834
	26,105	39,797	-	65,902	46,027

8. Raising funds

	Unrestricted Funds			2023	2022
	General	Designated	Restricted	TOTAL	TOTAL
	£	£	£	£	£
Investment management	3,313	6,587	-	9,900	10,180
Direct costs	-	2,723	-	2,723	3,025
	3,313	9,310	-	12,623	13,205

9. Charitable expenditure

	Unrestricted Funds			2023	2022
	General	Designated	Restricted	TOTAL	TOTAL
	£	£	£	£	£
Grants paid	-	284,408	64,865	349,273	159,299
Direct costs:					
Retail	557,751			557,751	476,950
	557,751	-	-	557,751	476,950
Support costs:					
Staff costs (note 11)	499,768	54,858	119,973	674,599	606,339
Headquarters overheads	119,761	956	4,537	125,254	121,248
Retail overheads	36,507	-	-	36,507	38,981
Learning and development support	5,699	-	-	5,699	2,231
Project costs	14,321	96,383	25,336	136,040	64,863
Professional fees	9,872	-	-	9,872	12,774
Governance (note 10)	10,974	-	-	10,974	12,845
Committees/working groups	16,911	-	319	17,230	12,702
Depreciation	-	8,785	-	8,785	12,534
Irrecoverable VAT	17,582	13,332	355	31,269	36,688
	731,395	174,314	150,520	1,056,229	921,205
	1,289,146	458,722	215,385	1,963,253	1,557,454

10. Governance

	Unrestricted Funds			2023	2022
	General	Designated	Restricted	TOTAL	TOTAL
	£	£	£	£	£
Audit fee	10,354	-	-	10,354	8,946
Trustee meetings	620	-	-	620	3,899
	10,974	-	-	10,974	12,845

11. Analysis of staff costs, trustee expenses and cost of key management

	Unrestricted Funds			2023	2022
	General	Designated	Restricted	TOTAL	TOTAL
	£	£	£	£	£
Salaries and wages	424,078	46,534	108,090	578,702	523,483
Social security costs	36,586	4,015	6,190	46,791	44,593
Pension costs	39,104	4,309	5,693	49,106	38,263
	499,768	54,858	119,973	674,599	606,339

	2023	2022
	number	Number
The average number of staff employed during the year was:		
Full time	16	16
Part time	7	5
Total Staff	23	21

The highest paid employee was the chief executive, whose emoluments were a salary of £66,796 and pension contribution of £6,679 (2022: £63,515 salary, £6,352 pension). Emoluments for the other key management personnel (as shown on page 1) totalled £126,434 (2022: £135,696), which included pension contributions of £14,394 (2022: £10,635).

Members of the Trustee board and other sub-committees are, for the most part, volunteers who are not remunerated for their services. The remunerated members of these committees are full time staff whose costs are reflected in the figures noted above. No trustees 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 £17,851 (2022: £16,601) of which £2,963 was paid to 6 trustee board members (2022: £6,668 to 17 members).

The Guide Association Scotland
Notes to the financial statements for the year ended
31 December 2023 (continued)



12. Tangible fixed assets

	Heritable Property £	Furniture & Fittings £	IT Equipment £	TOTAL £
Cost				
At 1 January 2023	3,315	46,504	85,861	135,680
Additions	-	3,870	-	3,870
Disposals	-	-	(9,630)	(9,630)
At 31 December 2023	3,315	50,374	76,231	129,920
Depreciation				
At 1 January 2023	3,315	46,504	64,165	113,984
Charge for the year	-	387	8,398	8,785
Disposals	-	-	(9,630)	(9,630)
At 31 December 2023	3,315	46,891	62,933	113,139
Net Book Value				
At 31 December 2023	-	3,483	13,298	16,781
At 31 December 2022	-	-	21,696	21,696

All assets are used for direct charitable purposes. The trustees 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 £	Webster Endow Income £	Netherurd Reserve £	2023 £	2022 £
Market value at 1 January 2023	406,870	178,301	1,181,048	1,766,219	2,031,377
Acquisitions	185,426	-	348,042	533,468	180,034
Disposals	(186,485)	-	(359,929)	(546,414)	(154,675)
Net (loss)/gain on revaluation	50,380	(19,805)	27,625	58,200	(290,517)
Market value at 31 December 2023	456,191	158,496	1,196,786	1,811,473	1,766,219
Historical cost at 31 December 2023	446,081	126,970	1,277,208	1,850,259	1,892,377

Most of the investments of the Association are held in pooled managed funds.

14. Stocks

	2023 £	2022 £
Shop goods for resale	71,075	64,507

The Guide Association Scotland
Notes to the financial statements for the year ended
31 December 2023 (continued)



15. Debtors

	2023	2022
	£	£
Trade debtors	5,932	13,320
Accrued income	56,947	21,258
Accruals	-	2,856
Other debtors	149	-
Prepayments	9,279	8,814
	72,307	46,248

16. Cash at bank and in hand

	2023	2022
	£	£
Cash in hand	-	30
Cash held by investment manager	26,524	24,481
Cash at bank	1,010,505	1,222,706
	1,037,029	1,247,217

17. Creditors: amounts falling due within 1 year

	2023	2022
	£	£
Trade creditors	35,759	32,077
Accruals	17,027	12,645
Taxation & social security	8,285	9,452
Other creditors	-	1,867
	61,071	56,041

18. Financial assets and liabilities

	2023	2022
	£	£
Financial assets at amortised cost	1,043,110	1,261,302
Financial liabilities at amortised cost	(52,786)	(46,559)

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

Financial liabilities comprise trade creditors, accruals and other creditors.

The Guide Association Scotland
Notes to the financial statements for the year ended
31 December 2023 (continued)



19. General funds

	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	Balance at 31 Dec 2023 £
General Fund	954,188	1,510,945	(1,292,459)	(425,000)	30,575	778,249
Net (decrease) in general funds						(175,939)
2022 MOVEMENT	Balance at 1 Jan 2022					Balance at 31 Dec 2022
General Fund	1,093,977	1,333,293	(1,165,680)	(208,369)	(99,033)	954,188
Net (decrease) in general funds						(139,789)

20. Project funding held as designated, restricted and endowment funds

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

UNRESTRICTED FUNDS	Balance at 1 Jan 2023 £	Income £	Expenditure £	Transfers £	Gains and Losses £	Balance at 31 Dec 2023 £
<u>Designated Funds</u>						
Asset Investment	1,205,655	-	(8,398)	-	27,625	1,224,882
Webster Income fund	65,106	4,077	-	-	-	69,183
Netherurd Adventure Income Fund	2,092	35,720	(7,910)	-	-	29,902
Special Needs Fund	-	-	-	-	-	-
International Fund	-	-	-	-	-	-
Travel fund	-	-	-	-	-	-
General Countries Fund	-	-	-	-	-	-
Qualifications Fund	-	-	-	-	-	-
Keeping Girls in Girlguiding	-	-	-	-	-	-
County Transformation Fund	130,598	-	(56,222)	-	-	74,376
Good Guiding Fund	174,029	35,997	(204,908)	75,000	-	80,118
Operational Rolling Plan	250,000	23,400	(99,772)	350,000	-	523,628
Friends	86,704	17,469	(90,822)	-	-	13,351
	1,914,184	116,663	(468,032)	425,000	27,625	2,015,440
Net increase in designated funds						101,256

20. Project funding held as designated, restricted and endowment funds (continued)

The trustees felt the disclosure for the comparative designated funds in the prior year accounts had not been detailed enough to reflect the activities of the organisation. To show the information in full, the table below has been divided to show funds separately where appropriate.

	Balance at	Income	Expenditure	Transfers	Gains and	Balance at
	1 Jan 2022				Losses and	31 Dec 2022
	£	£	£	£	£	£
Designated Funds						
Asset Investment	1,408,767	-	(9,989)	(1,639)	(191,484)	1,205,655
Webster Income fund	67,111	3,329	(5,334)	-	-	65,106
Netherurd Adventure Income Fund	23,369	27,105	(3,327)	(45,055)		2,092
Special Needs Fund	9,035	-	(425)	(8,610)		-
International Fund	29,659	-	(9,492)	(20,167)		-
Travel fund	18,153	-	(1,395)	(16,758)		-
General Countries Fund	14,428	-	(700)	(13,728)		-
Qualifications Fund	4,878	-	(262)	(4,616)		-
Keeping Girls in Girlguiding	44,987	-	(4,995)	(39,992)		-
County Transformation Fund	216,264	-	(85,666)	-		130,598
Good Guiding Fund	-	91,944	(48,617)	130,702	-	174,029
Operational Rolling Plan	-	-	-	250,000	-	250,000
Friends	56,601	46,439	(16,336)	-	-	86,704
	<u>1,893,252</u>	<u>168,817</u>	<u>(186,538)</u>	<u>230,137</u>	<u>(191,484)</u>	<u>1,914,184</u>
Net increase in designated funds						<u>20,932</u>

Designated funds are expendable at the discretion of the Trustee board 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 by the Trustee board.

In the year, there were transfers from the general fund of (£425,000) to the designated fund. The transfer in the general reserve to the designated fund comprised of £350,000 for the Operational Rolling Plan and £75,000 to the Good Guiding Fund.

Funds are designated for particular projects as follows:

Asset investment funds:

Netherurd adventure capital fund

To support the development of adventure for all members following the sale of Netherurd Activity Centre. £1,211,140 was remaining in the fund.

20. Project funding held as designated, restricted and endowment funds (continued)

IT & communications fund

To implement ongoing investment in IT and communication platforms. Charged with depreciation costs over the life of the assets purchased. £13,742 was remaining in the fund.

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. A balance of £69,183 is remaining in the fund.

Netherurd adventure income fund

The proceeds from the sale of Netherurd in 2021 are invested by Brewin Dolphin. The investment income is credited to this designated fund Brewin Dolphin fees are offset against the income. £29,902 was remaining in this fund.

County transformation fund (halliday legacy) (formerly Governance and digital transformation fund).

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. £74,377 was remaining in the fund.

The good guiding fund:

The good guiding fund was created following a review of underutilised designated funds. By replacing multiple designated funds with a single fund, we hoped to:

- Make it easier for members to find funding that matches their needs;
- Make it easier for members to apply for that funding and;
- Award more funding to members at a time when costs were rising for all

The fund was launched on 26 September 2022. £80,118 is remaining in the fund to be paid out early 2024.

The operational rolling plan fund:

The operational rolling plan was implemented to take forward projects supporting the Girlguiding Scotland strategic aims. £523,629 was remaining in the fund.

Special needs fund

This fund was to be used for extending Guiding opportunities to girls and young women with disabilities. In 2022 this fund was closed, and the balance transferred to the Good Guiding fund.

International fund

To support international activities, both in Scotland and elsewhere for members of the Guide Association Scotland. In 2022 the fund was closed, and the balance transferred to the Good Guiding fund.

20. Project funding held as designated, restricted and endowment funds (continued)

Travel fund

To subsidise the cost of travel to Girlguiding events and Girlguiding Scotland promoted events and trainings elsewhere in Scotland. In 2022 this fund was closed, and the balance transferred to the Good Guiding fund.

General counties fund

To assist with guiding at a local and county level. In 2022 this fund was closed, and the balance transferred to the Good Guiding fund.

Qualifications fund

To subsidise the cost of obtaining external qualifications to support programme delivery. In 2022 this fund was closed, and the balance transferred to the Good Guiding fund.

Keep girls in guiding fund

To support girls affected financially by Covid-19 to stay in guiding. In 2022 this fund was closed with the balance transferred to general reserves.

Friends funds:

Friends of Girlguiding Scotland

To support Girlguiding Scotland at the discretion of the Trustee board.

Friends of Netherurd

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

RESTRICTED FUNDS	Balance at 1 Jan 2023	Income	Expenditure	Transfers	Balance at 31 Dec 2023
	£	£	£	£	£
Chief Commissioner's Fund	5,496	3,075	(1,127)	-	7,444
Garfield Weston	6,981	24,605	(31,393)	-	193
Special Events Fund	27,946	-	(23,033)	-	4,913
Generation CashBack Fund	-	119,716	(110,758)	-	8,958
Developing Guiding Fund	54,081	421	(49,075)	-	5,427
	94,504	147,816	(215,387)	-	26,935
Net decrease in restricted funds					(67,569)

20. Project funding held as designated, restricted and endowment funds (continued)

RESTRICTED FUNDS 2022 MOVEMENT	Balance at 1 Jan 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 Dec 2022 £
Chief Commissioner's Fund	5,267	2,089	(1,861)	-	5,496
Netherurd Fund	18,439	-	-	(18,439)	-
Garfield Weston	-	19,000	(12,019)	-	6,981
Special Events Fund	28,578	23,724	(24,355)	-	27,947
Generation CashBack Fund	9,686	135,906	(145,592)	-	-
Developing Guiding Fund	38,779	49,916	(34,614)	-	54,081
	100,749	230,635	(218,441)	(18,439)	94,504
Net decrease in restricted funds					(6,245)

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

Chief commissioner'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.

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.

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.

20. Project funding held as designated, restricted and endowment funds (continued)

	Balance at	Income	Expenditure	Transfers	Balance at
ENDOWMENT FUND	1 Jan 2023				31 Dec 2023
	£	£	£	£	£
Webster Legacy	126,970	-	-	-	126,970

The Webster Legacy Endowment Fund represents a legacy that must remain intact. Investment income earned on the legacy investment is credited to the Webster Income Fund. £4,077 investment income in the Webster Legacy Income Fund was transferred to the Good Guiding Fund.

21. Funds

Fund balances at 31 December 2023 are represented by:

	Unrestricted Funds		Restricted	Endowment	Total
	General	Designated			
AT 31 December 2023	£	£	£	£	£
Tangible Fixed Assets	3,483	13,297	-	-	16,780
Investments	487,717	1,196,786	-	126,970	1,811,473
Current Assets	348,120	805,357	26,935	-	1,180,412
Creditors falling due within 1 year	(61,071)	-	-	-	(61,071)
	778,249	2,015,440	26,935	126,970	2,957,594
2022 COMPARATIVE					
Tangible Fixed Assets	21,695	-	-	-	21,695
Investments	458,201	1,181,048	-	126,970	1,766,219
Current Assets	530,333	733,136	94,504	-	1,357,973
Creditors falling due within 1 year	(56,041)	-	-	-	(56,041)
	954,188	1,914,184	94,504	126,970	3,089,846

22. Related party transactions

The Guide Association is an umbrella organisation. Girlguiding Scotland is one of nine separately constituted Country/Region Associations established under the powers of the Royal Charter to administer guiding in each area.

During the year, purchases of £472,601 (excluding VAT) were made from The Guide Association Trading Service (2022: £348,001). These purchases were made at arm's length. £14,484 was included in trade creditors at the year-end (2022: £11,253). The Guide Association Trading Service is a wholly owned subsidiary of the Guide Association.

23. Reconciliation of net income to net cash flow from operating activities

	2023	2022
	£	£
Net income for the reporting period:	(142,252)	(125,102)
Adjustments for:		
Depreciation charges	8,786	12,534
Unrealised loss/ (gain) on investments	(58,200)	290,517
Dividends and interest	(65,902)	(46,027)
(Profit) on sale of fixed assets	-	-
Decrease/ (increase) in stock	(6,568)	(2,796)
Decrease/ (increase) in debtors	(26,059)	49,973
(Decrease)/increase in creditors	5,028	(521)
Net cash (used in)/provided by operating activities	(285,167)	178,578

24. Analysis of changes in new debt

The charity has no indebtedness under any term debt facility (2022: Nil).

