

GIRLGUIDING CARDIFF & EAST GLAMORGAN

Report on the Accounts for the year ended 31 December 2024

Girlguiding is an operating name of The Guide Association which was incorporated by Royal Charter and is a registered charity in both England and Wales. Girlguiding Cardiff & East Glamorgan is administered and managed by an Executive Committee comprising the trustees listed on page 1. The trustees are appointed in accordance with the Rules of The Guide Association. The trustees received no remuneration during the year. They are responsible for complying with legislation applicable to charities.

Statement of trustees' responsibilities:-

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charity and of the surplus or deficit for the period. In preparing those financial statements the trustees are required to:-

- select suitable accounting policies and apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for taking reasonable steps for the prevention and detection of fraud and other irregularities, and to ensure resources are used in the best possible way to deliver the vision and mission of Girlguiding.

The accounts have been prepared in a form which accords with the requirements of the Charity Commissioners as interpreted in the rules of The Guide Association. The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems and procedures are in place to manage our exposure to the major risks.

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The benefits brought to girls and young women is set out in the charitable purpose of Girlguiding, which is to promote the education of girls and young women to help them develop emotionally, physically and spiritually so that they can make a positive contribution to their community and the wider world. Several events were organised in 2024 and well attended by the members.

The Investment Policy of Girlguiding Cardiff & East Glamorgan is to invest any temporary funds to earn interest, with easy access to the funds and with minimum risk to the Association. It is the policy to maintain a level of free reserves to continue the charitable activities of the County should income and fundraising fall short.

The activity centre 'Caeglas' gives its members the experience of outdoor activities and indoor and camping holidays. It is also used as a training venue. Bookings have increased in 2024 and the building maintained in a good state, the interior of the building being painted throughout this year

The objective of Girlguiding Cardiff & East Glamorgan is to facilitate the purpose of Girlguiding UK in its area, by providing a structure and organisation, by training leaders and by obtaining and managing funds to be utilised to this end.

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	2024	2023
	£	£
Total Receipts	47748	54620
Total Payments	<u>45171</u>	<u>52166</u>
Excess of Receipts over Payments	<u>2577</u>	<u>2454</u>
Represented by:-		
County – General	(449)	1850
- Badges	225	675
Pencadlys	0	(11301)
Grants	674	(605)
Guiding Development	120	298
International	(13)	(75)
Senior Section	0	(249)
Caeglas	<u>4464</u>	<u>3999</u>
	5021	(5408)
Cardiff Scout and Guide Gang Show	<u>(2444)</u>	<u>7862</u>
	<u>2577</u>	<u>2454</u>

Note: The Accounts for this year and the previous year have been drawn up on the Receipts and Payments basis

Approved by the Trustees on

and signed by:

C CRISP
County Commissioner

and

H.N.HERN
County Treasurer

**INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF
GIRLGUIDING CARDIFF AND EAST GLAMORGAN**

I report on the accounts of Girlguiding Cardiff & East Glamorgan for the year ended 31 December 2024 which are set out on the following pages.

Respective responsibilities of the trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts: you consider that the audit requirement of section 43(2) of the Charities Act 1993 (the Act) does not apply.

It is my responsibility to state, on the basis of the procedures specified in the General Directions given by the Charity Commissioners under section 43(7)(b) of the Act, whether particular matters have come to my attention.

Basis of examiners report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners.

An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It includes a consideration of any unusual items of disclosure in the accounts, and seeking explanations from you as trustees concerning such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - : to keep accounting records in accordance with section 41 of the Act, and
 - : to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Act have not been met, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed.....

Date.....

Alan Doble FCA