



Annual Report & Financial Statements for the year ended 31 December 2022





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Organisation Information

OFFICIAL NAME	Irish Girl Guides
ESTABLISHED	1911
IGG Unincorporated RCN:	20006327
IGG Company Limited by Guarantee (CLG) RCN:	20206301
IGG Unincorporated REVENUE NO.	CHY 4726
IGG CLG Revenue NO.	CHY 22959
IGG CLG Company Registration Office (CRO)	657940
REGISTERED OFFICE	Trefoil House, 27 Pembroke Park, Dublin 4, D04 NV08
ORGANISATION TYPE	
- Unincorporated	
- Company Limited by Guarantee without a Share capital (CLG) July to December 2022	

TRUSTEES (Members of the Board)

NAME(S)	ROLE
Amanda O'Sullivan	- Chief Commissioner (Chair of the Board)
Maureen Murphy*	- President
Deirdre Henley	- President
Jenny Gannon	- Programme & Training Commissioner
Fiona O'Connor	- National Treasurer
Evelyn Hayes	- Chair of Finance Committee
Alison Cahill*	- Chair of Council of Irish Guiding Associations
Dara Callanan	- Chair of Council of Irish Guiding Associations
Jenna Goodwin*	- International Commissioner
Aisling Claffey	- International Commissioner
Annamarie Lawlor	- Regional Commissioner - North East Region
Andrea Lazenby Simpson	- Regional Commissioner - Eastern Region
Ciara O'Reilly	- Regional Commissioner - South West Region
Caroline Flanagan	- Regional Commissioner - West & Central Midlands Region
Kathy Walsh	- Regional Commissioner - North West Region
Lisa Enright*	- Regional Commissioner - Mid West Region
Katriona Kiely	- Regional Commissioner - Mid West Region
Mena Timoney*	- Regional Commissioner - South East Region
Jo Dowdall	- Regional Commissioner - South East Region
Gillian Finan*	- Chair of Constitution Committee
Jillian van Turnhout	- Chair of Governance Committee
Emer O'Sullivan	- Chair of IGG Trust Corporation CLG
Eve Moody	- National Youth Council of Ireland Delegate

**term ended during 2022*

CEO	Claire Barkey
BANKERS	Allied Irish Bank, Bank Centre, PO Box 1121, Dublin 4, D04 NV02
AUDITORS	RBK, Termini, 3 Arkle Road, Sandyford, Dublin, D18 T6T7
SOLICITORS	Shannon & O'Connor Solicitors, 6 Hatch Street Lower, Dublin 2, D02 CT96
PROPERTIES	Held in trust by the Irish Girl Guides Trust Corporation Company Limited by Guarantee
WEBSITE	www.irishgirlguides.ie
SOCIAL MEDIA	@IrishGirlGuides

ANNUAL REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Executive Committee has the pleasure of submitting the Trustees' Annual Report and Financial Statements of the charity for the year ended 31 December 2022 to the members at General Council on 2 September 2023.

1. Note from the Chief Commissioner

It is a great joy to introduce the Annual Report and Financial Statements of the Irish Girl Guides for 2022. IGG started the year as an unincorporated association, and midway through the year, IGG CLG became a reality after many years of planning. This was a large task that was completed to transfer over the organisation and thanks are expressed to the staff who completed this transfer.

Irish Girl Guides' volunteers have provided many hours of leadership to girls and young women in local communities throughout Ireland in 2022. We saw the return of camping and overnight events; Regional camps were held along with Regional conferences in person.

To provide direction for an organisation, a Strategic Plan is required. A project team was established in 2022 whose responsibility was to plan for a new Strategic Plan. This involved stakeholder reviews of youth members, Leaders, parents and partners. To see the responses from our youth members as to why they love coming to Ladybirds, Brownies and Guides is heartwarming and makes the challenges so worthwhile. From this work, a new vision was approved to support the new Strategic Plan that was adopted in December 2022 and launched at Branch weekend in 2023.

IGG saw the reopening of Units who had paused the delivery of the Journey programme due to the pandemic, and it was great to see these Units reopening. Our RDOs continued to support our Units and Leaders at Regional level, and to promote IGG at volunteer fairs, parent meetings, in the local volunteer centers and through local PR.

It was another great year for the return of Unit Accounts to IGG, and this shows the volunteer Leaders' and the organisation's commitment to ensuring we meet good governance in the area of financial management. This is not always an easy process for our busy volunteers who want to be busy with the interaction with the youth members, which is the reason we all became Leaders. It is very important to share the Unit administration among the Leadership team.

For many years there has been a project to develop the National Training Centre, and this dream became a reality in 2022 with the redevelopment work in full swing. Further development work will be required going forward but it is a fantastic achievement for the National Training Centre committee.

I would like to take this opportunity to thank the volunteers who take on additional responsibilities for the running of the organisation — from the members of the Board to volunteers on branches, committees, regional committees and our commissioner network.

Our amazing volunteers at Unit level are the backbone for Irish Girl Guides, and on a weekly basis, they guide and direct our youth members through teamwork, leadership and personal self-development, all while have fun and developing friendships both for themselves and the girls in the Units.

Volunteers at all levels are supported by the small staff team who support the activities of the organisation. The National Office staff and the RDOs work tirelessly to support the service that is offered by the volunteers. IGG could not operate to the high level that we do without this joint working.

Thank you to all that support Irish Girl Guides and let's continue to grow the organisation both in terms of numbers but also in terms of what we can offer to our members.

Yours in Guiding,



Amanda O'Sullivan
Chief Commissioner
of Trustees

2. Summary of the organisation's purpose and activities

Irish Girl Guides (IGG) is a unique volunteer-led and membership-based movement working in the non-formal education sector across every county in Ireland, striving to develop skills and self-confidence in girls and young women. IGG has been an active movement in Ireland since 1911, and has a long history of developing strong, empowered women, who are also responsible citizens. IGG offers a varied and exciting programme – which has a strong emphasis on the outdoors, environment, community responsibility and teamwork – for girls and young women aged 5-30. It also offers opportunities for women over 18 years of age to be volunteer Leaders with the organisation.

IGG is an all-female organisation, where girls are free to progress and express themselves in a safe, comfortable and supported setting. Anyone who lives their life as a female is welcome to join IGG. It's a place for girls to be themselves; a place where there is diversity and equality; and a place to make a difference. It's a safe and bold space where girls and young women are empowered to advocate and lead the way.

A registered charity, IGG has approximately 6000 members. A youth-driven, active, and dynamic organisation, IGG has a small national and regional staff, as well as many supporters who contribute to the mission.

Mission

The mission of the Irish Girl Guides is to enable girls and young women to develop to their fullest potential as responsible citizens of the world.



How we work

We have four different youth age brackets which we call Branches, and girls of each Branch meet in local groups called Units around the country.

Our Branches:

- Ladybirds: 5-7 years
- Brownies: 7-10 years
- Guides: 10-14 years
- Senior Branch: 14-30 years

There are around 500 Units spread across every county in Ireland, and these are run by a team of volunteer Leaders, who have undertaken the relevant screening and training.

What we offer

IGG is synonymous with leadership, teamwork, community responsibility, sisterhood, lifeskills, global awareness, and confidence. Through Guiding, our members learn new skills, grow in self-confidence, develop teamwork and leadership skills, experience new activities, and build lifelong friendships. There is a true awareness of global issues and a sense of solidarity with fellow Guides around the globe.

Our Journey Programme is designed to ensure that we achieve our mission of enabling girls and young women to develop to their fullest potential as responsible citizens of the world. While being full of fun, adventure and challenge, there's also a larger story to all the components of our programme. Each component of the programme forms part of a well-researched, powerful and change-making experience for the girl. Throughout our programme, we help the girls to think for themselves and to be self-sufficient team leaders and team players.



Aims and objectives

IGG provides an environment where girls and young women from all backgrounds can grow in self-confidence and develop a variety of skills in a safe and supported environment. Through a broad range of activities, our aim and objectives are that girls and young women are encouraged to:

- develop leadership skills
- develop a knowledge and understanding of spiritual values in their daily lives
- be involved in decision making
- learn practical indoor and outdoor skills
- participate in the international aspects of Guiding
- behave responsibly in upholding the laws of the country
- be aware of and care for the needs of others
- appreciate and use environmental sources responsibly

Vision Statement

Today there is a place for girls to be themselves, a place where there is diversity, equality, a place to make a difference, and that place is Girl Guides.

Core values

The core values of the organisation are clearly expressed in the Promise and Law, which form the fundamental ethos of the organisation, as well as the basis for all the methods used and encouraged throughout Guiding:

- progressive self-development
- learning by doing
- teamwork through the Patrol system
- service in the community
- relationship with nature
- active cooperation between young people and adults
- international experience

Promise and Law

The Promise and Law underpin our members' everyday lives, and our Leaders act as positive role models for the girls in the way we work together as a team to develop self-confidence in the next generation of girls in Ireland:

**I promise on my honour, to do my best
to do my duty to my God* and my country, to help
other people at all times
and to obey the Guide Law.**

*the word "God" may be replaced by the word "faith" according to one's spiritual beliefs.

Global Community

IGG is also part of a global movement — a 10-million-strong movement spanning over 150 countries across the globe. We are a member of the World Association of Girl Guides and Girl Scouts (WAGGGS), the world's largest voluntary movement dedicated to empowering girls and young women. Through this global network, our members learn about global issues, campaigning and advocacy. IGG has full membership of WAGGGS through the Council of Irish Guiding Associations (CIGA). Girl Guiding offers wonderful travel opportunities for youth members and adult Leaders, both in Ireland and across the world, through participation in conferences, camping events and hiking expeditions.

Become a Volunteer

Guiding is an opportunity – it gives you the chance to help the next generation to learn to live and grow into adults equipped to cope with the joys, the anxieties, the fears and the demands of life. Guiding encourages the best in all of us as it gives us the opportunity to discover new ideas, new skills, new experiences and new friendships.

You will find that the friendships you form with other Leaders and your relationship with the girls will enrich your life and help with your personal development. It will also provide you with important lifeskills that are transferable to other aspects of your life such as career, travel, studies, family and friendships.

There is a place for everyone in IGG and there are many different roles that you can take up that suit your availability and your skill set.

Some adults:

- volunteer at weekly meetings with our youth members and become a Leader.
- volunteer for a non-Unit role e.g. committee membership, administration, specific skill teaching and become Non- Unit Volunteers (NUV).
- join Trefoil Guild if they can't give a weekly commitment but want to stay involved.
- become an occasional Unit Helper with a Unit or in their local area.

All our volunteers complete a screening process when they begin volunteering with us. They also receive training and must complete a number of requirements to gain a licence, called a warrant, after which there are many different opportunities available to them. Women who take on leadership roles have the opportunity to increase their organisational, youth work and outdoor knowledge, and improve their skills by working in teams with other like-minded people and can gain qualifications.

3. Achievements and Performance

In 2022, IGG was guided by a strategic plan covering 2016–2022 called #IGG2022. This strategic plan set out IGG’s broad direction and annual priorities for each year in that period. Belong, Journey, Impact, and Support are the four key strands of #IGG2022.

IGG’s non-formal educational programme is called the Journey Programme and has 15 national outcomes. Through the progressive Journey programme, the girls gain specific knowledge, skills, attitudes, behaviours, and values that will help them achieve the outcomes.

IGG’s 12 national outcomes as per our Strategic Plan

- Members develop life skills and interests as a result of their participation in local activities and events.
- More girls benefit from a safe girl-only space where they develop in confidence at their own pace through non-formal education methods.
- Girls and women gain knowledge and a sense of belonging through participation in national and international Guiding activities.
- Through the progressive Journey Programme, girls and young women learn skills, attitudes, healthy behaviours and Guiding values.
- Girls and women are empowered to be active citizens through membership of a global Guiding movement that is environmentally conscious.
- Girls and women take action as advocates for Guiding and active global citizenship.
- IGG members are trained in leadership skills from an early age and every member has the opportunity to develop and enhance these skills throughout their involvement in the organisation.
- IGG has a strong visibility as an inclusive organisation across Ireland and members are encouraged to speak out on a variety of relevant issues.
- IGG is recognised as complying with best practice in the community and voluntary sector and as a registered charity.
- Volunteers are up skilled to mentor, support and empower the girls throughout their journey.
- An ethos of teamwork is evident in the nurturing environment where the focus is on learning by doing.
- By means of intergenerational learning IGG members gain skills and qualifications transferable to other aspects of their lives.

BELONG



JOURNEY




IMPACT



SUPPORT



“I come to Guides to learn new things, I like that I’m always meeting new people from other Branches and from Girl Guides in other places. I also love all the fun hikes and trips we go on.”
- A Guide who contributed to the Strategic Plan 2022 surveys



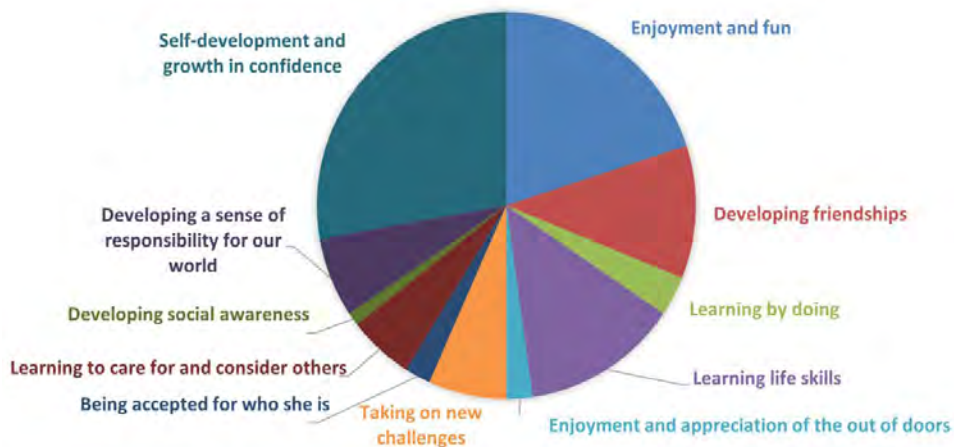
Unit Information

	2022
Total Number of Units	480
Active	401
Not Active	79

Membership Information

Total membership for 2022 was 5969.
 Ladybirds = 1041
 Brownies = 1748
 Guides = 1638
 Senior Branch = 379
 Leaders/Non Unit Volunteers/ Trefoil Guild = 1163

WHAT BENEFITS DO YOU SEE FOR YOUR CHILD?



Feedback from parents of IGG members on benefits of Guiding

Top Badges of 2022

Ladybirds:

Ladybird Day Out: 487
 Ladybird Book Lover: 314
 Ladybird Bird Watcher: 311
 Ladybird Healthy Mind: 308
 Ladybird Fire Safety: 299



Ladybird Day Out



Ladybird Book Lover



Ladybird Bird Watcher



Ladybird Healthy Mind



Ladybird Fire Safety

Brownies:

Brownie Engineering: 604
 Brownie Art and Craft: 518
 Brownie Healthy Mind: 517
 Brownie Space: 457
 Brownie Guiding Traditions: 443



Brownie Engineering



Brownie Art and Craft



Brownie Healthy Mind



Brownie Space



Brownie Guiding Traditions

Guides:

Guide Engineering: 598
 Guide Campers Way Bronze: 456
 Guide Healthy Mind: 379
 Guide Active Body: 331
 Guide Guiding Traditions: 296



Guide Engineering



Guide Campers Way Bronze



Guide Healthy Mind



Guide Active Body



Guide Guiding Traditions



“When I earn badges, I feel proud of myself.”
 -A Brownie who contributed to the Strategic Plan 2022

IGG Honorary Ambassador

IGG appoints a high profile trailblazer as a Honorary Ambassador, who raises the profile of IGG and promotes Guiding in various sectors of society. A title and role given to individuals who are well-known in their field and serve as a positive role model for women, IGG's Honorary Ambassador is selected generally for a year, through a process of nomination from our members and appointment at IGG's Annual General Meeting.

Dr. Sinead Kane was named Irish Girl Guides' Honorary Ambassador for the years 2021 and 2022. A keynote speaker on the topics of resilience, mindset and teamwork, Dr. Sinead Kane has overcome many challenges as a young Irish woman. A lawyer who has two PHDs, Sinead is also an athlete who has represented Ireland at ultra-distances. She lectures on the topics of disability law and policy as well. What is more, she is also a double Guinness World Record holder. She is the first Irish female to compete in the World Marathon Challenge – which entails seven marathons in seven continents within seven days. Sinead is registered as legally blind, having only five per cent vision.

An event named 'Move with Sinead' was conducted in May 2022 across multiple locations in the country, which promoted fitness and overall well-being in the aftermath of two years of the Covid-19 pandemic. IGG members from across Ireland trained and prepared for the 5k run with Sinead on 14 May 2022. In preparation for this event, Sinead and her training coach supplied IGG with an eight-week training programme with the goal of running a 5k by the event date. In addition to this, Sinead provided IGG with motivational videos

that encouraged the girls to have fun and look at fitness as an important aspect of mental wellbeing. On the day of the 'Move with Sinead' event on 14 May, Sinead joined a lucky group of IGG members in Fernhill Park and Gardens, Stepaside at 11:30am to run the 5k and also met some of the IGG community. Badges were awarded to all the participants as well. In addition, different IGG Units all over Ireland came together at different parks to run and connect with one another after two years with limited in-person interaction.



Some of the members who participated in the 'Move with Sinead' event at Fernhill Park with Sinead



The badge awarded to all the participants

Health Quality Mark 2022

In Autumn 2022, IGG was assessed for the Health Quality Mark. IGG was awarded its seventh Gold Health Quality Mark from National Youth Council of Ireland (NYCI) in recognition of our work on health promotion in the organisation. The HQ Mark is a set of quality standards in youth health promotion, and takes the form of an award conferred on organisations that satisfy the agreed quality criteria. The criteria, twelve in total, have been drawn up by the NYCI, and are based on best practices in health promotion at a regional and national level, as outlined in various strategy documents.

Much of the criteria have been drawn from the World Health Organisation (WHO) criteria that were developed for the Health Promoting Schools Initiative and adapted by the NYCI.

As a result, varying levels of the HQ Mark are available – bronze, silver and gold – according to the levels of the criteria achieved.

Jenny Gannon, IGG's National Programme and Training Commissioner, said, "Irish Girl Guides has successfully maintained the Gold Standard in Health Promotion since the award was launched in 2001. We continue to incorporate health-focused approaches in our

programmes, events and weekly meetings because we believe that they form the basis of good quality youth work relevant to today's young people. We worked hard during the impact of Covid to support our members through online events, trainings, programme evenings and our magazine. We focused on wellbeing in a variety of different ways, so this award is particularly meaningful."



From Howth to Rio!

Monica Keogh, Cara Sharry, Karina Walsh, and Claire O’Hara, who are IGG members from Howth, have been involved in the First Lego League for a number of years now. In 2022, they were asked to represent Ireland at the FIRST LEGO League (FLL) Challenge International Open, which was held in Rio De Janeiro, Brazil, in August 2022. They travelled with three IGG Leaders and were also joined by Professor Deirdre Butler from Dublin City University, who has been a tremendous advocate to IGG’s LEGO programme.



independent.ie
Irish Girl Guides from North County Dublin Win Award in Rio
A team of Irish Girl Guides from North County Dublin won the Breakthrough award at the FIRST LEGO League International Open thi...

challenge was a wonderful opportunity to see how teams from other countries approached the Robot Games. The two teams had to run challenges together to try and achieve the highest score.

The team won the Breakthrough Award after having competed against engineering schools, engineering clubs, as well as 82 other teams from all around the world. “We were delighted to win this award as we had worked extremely hard all year, and in the case of Cara and I, this was the culmination of four years of participation in FIRST LEGO League,” said Monica Keogh.



The trip to Rio was a once in a lifetime experience for the four competitors. They competed for over three days against 82 other teams from all over the world. On 5 August, the first day of the three-day competition, the team decorated their pit area with posters and banners they had made in advance to highlight their work, whilst also presenting an Irish theme by having a lot of Irish flags and embellishments. The first day involved a judging session in which they presented their Innovation Project, Robot Design and Core Values to a panel of three judges, followed by a practice Robot Games and finally, a huge party for all the teams. “We talked to many teams from all around the world to learn about their projects and robots, and to swap team pins,” said Monica Keogh, Howth Senior Branch member. On the second day, the Robot Games took place. In the Alliance Challenge, the Irish team were paired with Team Fenix from Uruguay, another all-girls team. This

Commemorating our long-standing Leaders



At the 2022 Council meeting in September, two 50-year pins were awarded to Dorothy O’Farrell and Margaret Wynne for their outstanding service to Guiding.



“Guiding is fun, adventurous, interesting and memories are made. Guides is a community where we have fun, learn and look out for each other.”
-A Guide whose perspective was considered for our Strategic Plan survey

New badges

Ladybird programme

Three new Badges were added to the Ladybird Programme in 2022. These were First Aid, Pet Care, and Water Safety. These badges expand the programme on offer to the Ladybird age group. The Pet Care Badge entails understanding the responsibilities of owning a pet, the Water Safety Badge teaches how to stay safe near water, and the First Aid Badge introduces the concept of first aid to children in a bid to promote a sense of safety.



Ladybird
First Aid

Ladybird
Pet Care

Ladybird
Water Safety

Brownie programme

Brownie Branch set about asking Brownies to design a new Challenge Badge for the 'Happy, Healthy, Balanced Brownie' Challenge. Over 50 entries with some fabulous designs were received, and the winning design got converted into the new Challenge Badge, which was released in September 2022. This new challenge focuses on the Brownies' health of mind, body and soul; introducing the girls to yoga; mood meters and meditation; along with other activities.



SDG 14 Badge

The SDG 14 Badge was also launched in 2022, furthering IGG's commitment to the Sustainable Development Goals and Global Citizenship Education. The aim of the badge is to raise awareness on how to conserve and sustainably use the oceans, seas and marine resources. Sustainable Development Goal 14 is about 'Life below water', and is one of the 17



Sustainable Development Goals established by the United Nations in 2015.

So, what does this badge entail? Our youngest members get to do a litter pick, learning the impact that litter can have if it gets into our oceans. They also make a sea creature from recycled materials. Meanwhile, our older girls and young women learn about sustainable fisheries; research marine conservation; as well as look at sustainable water-based tourism. All these activities aim to support our members in increasing their knowledge and skills to support the conservation and sustainable use of the oceans, seas and marine resources for sustainable development.

Robotics Badge

In 2022, IGG launched a new Robotics badge for all of its members to complete. Through this badge, girls are able to learn about the basics of robotics in our Units across the country. This was developed by those Senior Branch members who have competed in the FIRST LEGO league, and competed in Brazil.



Katie Keogh (IGG's Lego coordinator), Deirdre Butler (DCU), Claire Barkey (CEO IGG), Lucy Owen (IET) at the launch of the new Robotics badge

New publications

Ladybird workbook

2022 marked the launch of the new Ladybird Workbook. Leaders had been requesting such a booklet to support programme delivery. This new workbook was developed in consultation with many Ladybird Leaders across the country. It is a great resource for the Leaders, the girls themselves, and their parents, to have an understanding of the happenings of the weekly Unit meetings. The workbook was distributed to all our registered Ladybird members and will continue to be available on sale in our Distribution Centre going forward.



Trefoil News – Girl edition

Trefoil News is IGG's magazine that is a great resource for our Leaders across the country. In 2022, IGG decided to issue a 'girl edition', meant for all IGG members from Ladybirds to Senior Branch. The theme of this 2022 Girl Edition *Trefoil News* was Sustainable Development Goal 16 (SDG 16 or Global Goal 16), which is about "peace, justice and strong institutions." The girls got to complete activities that increased their knowledge of what peace means, along with activities that explored ways to create that peace within themselves; as well as help create peace in their families, friends, and communities. The girls also investigated who in the community works to support peace and justice. This edition was posted out to over 5,000 homes.



National events

A wide array of events at the national level were held during the year, and here are some of them.

Brownie day out



A national Brownie day out was promoted, with Brownie Units taking part as a Unit, a District, an Area or a Region for their day out. The Units got to choose any day between 3 April and 30 May to go on their day out. This way, the Units could not only save money by going

somewhere local, but also bring business back into their local communities by staying local. A challenge pack, focused on SDG 14 – Life Below Water, was also made available to each Unit to print and use as part of their day out. 969 Brownies got involved – going to local zoos, petting farms, beaches, rivers and lakes to find out about nature and life below water.

National Guide Outdoor Day 2022

1 October 2022 marked IGG's first national Guide face-to-face gathering since the pandemic, bringing 96 Guides and their Leaders to Charleville Castle in Tullamore, County Offaly. The weather ensured the girls had a great day outdoors. They took part in outdoor cooking, adventures in the woods, and line dancing, to name a few activities. This day reminded all our girls that they are connected through their Guiding experience. The Leaders also got to enjoy a much needed catch-up, many not seeing each other since before the pandemic. They exchanged

programme ideas, event ideas and supported each other with answers to each other's questions.



Pictures from National Guide Outdoor Weekend 2022

Go Global

On 9 April 2022, the International Committee hosted the Go Global event in the Carmelite Centre in Aungier Street, Dublin. This fun and exciting event explored international aspects of Guiding. For instance, participants had a chance to do activities from different World Centres, including a craft from Kusafiri, whilst also getting to dress up in saris and Punjabi suits from Sangam, to name a few. They also tried their hand at an interactive international Guiding quiz. 55 Guides from across Ireland travelled to the event and had a chance to make new friends with Guides from different Units.



Senior Branch events

Ventact

This is an annual event held for Guiding and Scouting members. What makes Ventact unique is that it's the only event of its type which is organised by a Joint Committee of Scouts and Guides and sees a gathering of around 500 young people. Ventact 2022 was a weekend of fun and challenging activities, which gave opportunities for Guiding and Scouting members to meet, connect, and develop their own skills.



Senior Branch girls having a great time attending Ventact Sept 2022 at Kilcully, Co Cork

Electric Picnic

Electric Picnic, Ireland's famous annual arts-and-music festival, had 43 IGG members in attendance. Senior Branch members put up tents and staffed both these events, whilst also raising money for charity. Needless to say, they did all this while having a wonderful weekend themselves.



Senior Branch members at Electric Picnic 2022

My sister was volunteering with the HSE drug action team at Electric Picnic and she was singing the praises of the Senior Branchers there. She said they were sp helpful at the staff camp site and even loaned out a ground sheet to one of the very novice HSE team who it was their 1st time camping. She said they were a delight to see such friendly and fun faces on hand to help and they are doing IGG proud ❤️

A message from one of the attendees about Senior Branchers at EP

National Senior Branch Weekend

This was held in Glendalough, and it was attended by 80 participants, with members completing many different challenges over the weekend. During the weekend, the Senior Branch Challenge was assessed. This is a challenge that is completed by Senior Branch members in their Units and presented at the Senior Branch weekend. The winners were MacEgan Senior Branch Unit, Cork.



Senior Branch Weekend 2022



The Membership Equality Diversity and Inclusion committee were delighted to ensure that IGG were well represented during the LGBTQ Pride parade held in Dublin in June 2022. 25 members from IGG took part in the event. It was a great day of celebration for all who took part.

Regional events

These are presented and supported by the seven Regional Commissioners and Regional Committees. Regional activities are enjoyed by the youth members and the Leaders as an opportunity to meet other youth members and to support the outdoor element of the Journey programme.

National Guide Awards 2022

In 2022, the National Guide Awards were held regionally and supported by the Regional Commissioners and Regional Committees. They planned and held six award ceremonies, at which a total of 146 girls received the award. The National Guide Award is the highest award Guides can achieve. The award is made in recognition of the successful completion of a series of challenges, including teamwork activities, outdoor survival skills, community service, global awareness and working with younger IGG members, to help them develop confidence, independence and essential life skills.



NGA ceremonies across Ireland in 2022

Regional Guide and Senior Branch camps

These camps were organised in four Regions and involved 555 members – Guides, Senior Branch and Leaders. The experiences are varied for each participant but included life skills development, teamworking and leadership development skills.

The SW Regional Camp, for instance, took place in the grounds of IRD Duhallow from 8 to 11 July 2022. The theme of the weekend was Sustainable Consumerism. Camp on Friday kicked off with the opening ceremony and the flag raising followed by a night hike to the Island Woods. On Saturday, the girls headed to Ballyhass for an action packed day on land and water and were very grateful to return to IRD for a fabulous barbecue provided by Duhallow Food Services. Sunday was filled with workshops around the Island Woods and the grounds of the James O’Keeffe Institute. Thomas Ankatell and his colleagues delivered a session on river biodiversity. Guide Leaders and Senior Branch delivered a STEM workshop, as well as a treasure hunt, an arts and crafts workshop and a sustainable consumerism talk. There was a camp challenge which took our visitors into the town to solve a puzzle, thanks to all of the local businesses who allowed us to put the clues in their windows. The challenge also required the girls to deliver unique performances at the campfire, create a 30 second marble run and come up with ideas to achieve the United Nations’ Sustainable Development Goal 12. Their painstaking efforts earned them the Camp Infinity Badge and the Irish

Aid sponsored UN SDG 12 Badge. Funding was received from Lergas towards running the Camp.



South West Region Camp – Ballyhass

Regional Leader Training camps

Regional Leader training camps to gain outdoor skills in preparation for regional camps were held in two Regions and were a vital training element to support Leaders in upskilling. A total of 55 Leaders and Senior Branch members took part in these training camps. A wide variety of Ladybird, Brownie and Guide Day activities were planned and completed.

Other events

A wide variety of Ladybird/Brownie and Guide Day activities were planned and completed. 23 Guide Units took part in an online competition that was held in memory of a Leader and RDO from the Region. Eastern Region held a cookout competition and 165

Guides took part, where they worked together to prepare and deliver a three course meal. In Eastern and North East Region, 180 girls aged 5-7 years (Ladybirds) took part in a day of fun and adventure. Another 250 Brownies took part in a Regional Day.



Eastern Region Ladybird Day Out – Bray Ladybirds



Brownie Day out at Causey Farm



Senior Branch girls at Midwest SB weekend April 2022



Brownies out and about



Brownie Fun Day - Bunratty Castle, May 2022



The Leaders who organised fun events in Bunnratty in May



*Camp Splash. NE Region kayaking
The NE Region Camp was from 8-11th July 2022 in Portlick Athlone. There were 162 campers from all over the North East Region and four subcamps. Each camp had at least one Leader being tested for a camp qualification and all the Leaders worked very hard to make the long weekend the best it could be.*



Brownies out and about



Eastern Region Outdoor Skills Day



Easter Region Guide cookout



Mullagh Ladybirds garnering collections to help Ukrainians in the wake of the war



South West Senior Branch members' trip to UCC Nov 2022, which was an opportunity for the Senior Branchers in the Region to meet up and share ideas for completing their programme work. They also had a tour of the UCC campus.

International connections

The International Committee held information sessions at the Go Global event and at an evening event for Senior Branch members and Leaders to outline the possible international opportunities that may be available in 2023, as well as to explain the process of interviewing at the international selection evenings. Then, over the course of three evenings in October, the international selection event interviews were held. 29 Senior Branch members and Leaders applied, and they were interviewed. They showcased a range of skills, experiences and qualities gained through IGG and also in their wider lives. The successful applicants were placed on the International Panel for 2023 and will be offered international opportunities as and when they arise throughout the year. This process continues to promote the international aspect of Guiding and raise awareness of the opportunities available.

IGG at International Camps and Events in 2022

Leader	Unit	Event	Location	Region	Dates	Pax
Anne Marie Slevin	North Longford	Unit Trip	Our Chalet, Switzerland	WCM	08/07/2022 - 14/07/2022	12
Ethna Connell	Nass & Kildare	Unit Trip	Pax Lodge, England	E	01/07/2022 - 04/07/2022	15
Annamarie Lawlor	NE Leaders	Regional Trip	Berlin	NE	03/06/2022 - 06/06/2022	12
Louise Donnelly	Skylark	Share Discovery Village	Enniskillen, NI	E	29/04/2022 - 01/05/2022	21
Sarah O'Donovan	Arbutus & Crosshaven	Unit Trip	Hari Chalet, Switzerland	SW	01/07/2022 - 10/07/2022	23
Carol-Anne O'Reilly	Kinsale, St Barbara and Kilcrea	Unit Trip	Our Chalet, Switzerland	SW	12/07/2022 - 20/07/2022	30
Adele Mealey	St Killians	Unit Trip	Waddow Hall, UK	SE	18/07/2022 - 23/07/2022	13
Jillian van Turnhout	Centenary	Unit Trip	Lorne, NI	E	16/08/2022 - 19/08/2022	17
Mary Clarke	Howth	First LEGO League	Rio, Brazil	E	02/08/2022 - 09/08/2022	8
Gill Buckley	(TO BE ADDED)	Unit Trip	Isle of Man, UK	E	09/08/2022 - 14/08/2022	37
Jennifer Walker	Marian	Unit Trip	London, UK	SW	28/10/2022 - 30/10/2022	20
Emma Crowe	Howth	Unit Trip	Lorne, NI	E	05/11/2022 - 06/11/2022	18



North Longford Guides' trip to Switzerland in July



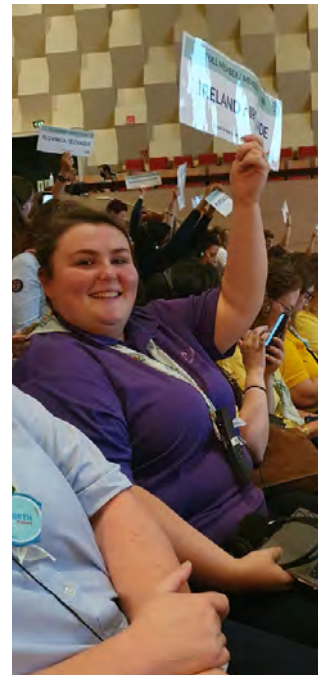
Arbutus and Crosshaven Units at Our Chalet

IGG Representation at Seminars/Conferences/Trainings in 2022

Name	Event	Location	Dates
Jenna Goodwin & Aisling Claffey	International Commissioners Forum	Online	12/02/2022
Ellen Collins	Ideathon	Paris	12/05/2022 - 23/07/2022
Rachel Howe & Amy Cullinane	Overtures	Brussels	24/06/2022 - 26/06/2022
Aisling Claffey, Jenny Gannon, Jemma Lee & Katriona Kiely	European Conference	Rotterdam	22/07/2022 - 27/07/2022
Mary O'Connell & Shannon Lauchlan	The Academy	Lithuania	01/11/2022 - 06/11/2022

The 17th European Guide and Scout Conference, Rotterdam

Aisling Claffey, Jenny Gannon, Jemma Lee and Katriona Kiely represented IGG at the 17th European Guide and Scout Conference held in Rotterdam during the summer of 2022. IGG travelled as a part of the CIGA (Council of Irish Guiding Associations) contingent, along with members of Catholic Guides of Ireland. The Conference hosted discussions about the future of WAGGGS; voted on motions; as well as held the election of the new Europe Region Committee. Furthermore, it held pertinent discussions focused on sustainability, leadership, strategy planning and innovation, amongst many other topics. After two years of online Guiding, this in-person conference was a breath of fresh, apart from also being inspirational. It was also a great opportunity to rekindle connections and make new ones, which is at the core of Guiding.



Special recognition from Europe for one of our own

Jemma Lee was honored with a Medal of Service recognising her voluntary work with the European Region of the World Association of Girl Guides and Girl Scouts. Over the past five years, Jemma has volunteered with the Europe Region's External Relations Team, advocating for the rights of girls and young women from European Girl Guide and Girl Scout organisations. She led workshops and webinars, contributed to policy papers, and took part in countless events. We're so incredibly proud of Jemma's work and dedication to girls and young women.



Leader Training

Leader training is an essential element of the programme provided by IGG to support the programme that is delivered to our youth members. In 2022, there was a variety of training opportunities that took place at national and regional levels, both online and in person.

For instance, the Trainers' Conference was held in November in Athlone, wherein over 40 IGG trainers and interested Leaders attended. The conference also saw the National Youth Council of Ireland (NYCI) running a session on Global Citizenship Education. Leaders got the opportunity to brush up on their training skills. The Safeguarding Trainers in the organisation completed a refresher course ensuring that they are now up to speed on all the most recent updates from a child and adult safeguarding perspective. Leader training camps were organised to upskill Leaders and promote more involvement in the out-of-doors. These were held both nationally and regionally.

A Senior Branch online training was held for girls and Leaders, which was attended by 72 participants. Information was shared on how to plan a programme for a Senior Branch Unit, as well as the options available for members belonging to the SB age group.



Leader Training opportunities offered by the Regions in 2022.

Regional conferences are an important training event that is held annually in the regions. Over 340 Leaders attended Regional Conferences in 2022.



First aid training for Leaders



Mid West users training at the Mid West Regional Conference 2022



North East Region mystery trip

What is it about IGG that keeps you involved as a Leader?



Working in partnership

Collaboration and engagement with external opportunities in a planned and strategic way, that further our mission and values, is key at IGG. Every year, we work to support our strategic vision with partners who support that vision.

Global Awareness, Community and Teamwork Project (GACT)



Irish Aid, the Government of Ireland's official international development aid programme, has funded specific individual IGG projects over the last twenty years, which include Octagon 2021; our Responsible Consumerism Badge; IGGNITE 2017; and Camp 101. In 2022, IGG successfully applied for multi-annual funding to support the Global Awareness, Community & Teamwork Project (GACT). The project will run over the next three years, and will target our youth and adult members engaging in actions that nurture Global Citizenship Education within the organisation, their communities, as well as with their Guiding sisters around the world.

Our mission is to develop each girl as a responsible citizen of the world, and this project further embeds that within all we do. Everyone will become more familiar with our role as global citizens, and will share with each other the actions being taken to influence our impact – cultural, political, environmental, technological and economic. This will occur in a variety of ways throughout the organisation, and across all levels of the organisation.

Irish Aid's Global Citizenship Education Strategy 2021-2025 focuses on pertinent issues like climate change, hunger, peace, global inequality and injustice. In the GACT Project, one of the focusses will be in upskilling our Leaders to support the delivery of all of the badge syllabi in the Global Awareness and Teamwork/Community Adventures of the Journey programme for all our Branches. Our Trainers attended a session facilitated by the National Youth Council of Ireland (NYCI) in November 2022 on Global Citizenship Education to sharpen our focus on the topics involved, so that every IGG training going forward is framed through a Global Citizenship lens.

IDEA - Code of Good Practice for Development Education

In 2022, IGG also completed its second Self-Assessment and Action Plan for the Code of Good Practice for Development Education, facilitated by the



Irish Development Education Association. This Code represents an opportunity to strengthen and share IGG's Development Education practice, whilst also being a testament to how IGG is part of a Community of Practice around this Code representing 44 organisations in Ireland. IDEA is the national network for Development Education in Ireland and a leading voice for the sector. It represents members involved in the practice, and the promotion and advancement of Development Education (DE) in formal, non-formal and informal settings.

IDEA provide feedback after each submission and said that it was clear that Irish Girl Guides offers opportunities for its members to engage with a Development Education perspective. Irish Girl Guides collaborates not only through its members nationally, but also learn with our international members through shared experiences and dialogue. Development and Global Citizenship are core to the ethos of IGG, as well as a strong emphasis on the outdoors, environment, community responsibility and global sisterhood. One example of this is the World Thinking Day which is observed every year on 22 February, calling on all members to remember their sisters in Girl Guiding around the world.

Other examples identified as particular examples of good practice include IGG's Membership, Equality, Diversity, and Inclusion (MEDI) Committee and the work they engage in for our membership; our links and attendance at events throughout the world with WAGGGS to ensure a deeper understanding of social justice; as well as our 'Tímeall an Domhain' event and its focus on different countries from different levels of development, which ensures an engagement on a real level with the diversity of the world.



Irish Girl Guides and Global Citizenship Education

Irish Girl Guides works from a Global Citizenship Education perspective. Our mission is to enable our members – girls and young women – to develop to their fullest potential as responsible citizens of the world. We are striving to ensure this ethos is embedded throughout our organisation.

IGG’s Board (Executive Committee) approved its Global Citizenship Education policy in 2022. The policy noted that IGG aims through our mission and vision to support the development of our members as responsible citizens of the world. We do this through the Guiding method, the aims of which are reflective of those of Development Education/Global Citizenship Education.

Guiding Method	Development Education
Progressive Self Development	Connecting their learning
Learning By Doing	Learner centred and process centred
Teamwork through the Patrol System	Listening to others, peer learning and sharing
Service in the Community	Advocacy
Relationship with Nature	Connecting their learning
Active Cooperation between adults and children	Collaborating with others, taking responsibility for their own learning
International Experience	Solidarity

IGG and Gaisce - The President’s Award

Irish Girl Guides’ partnership with Gaisce – The President’s Award, one of Ireland’s most prestigious youth awards, ensures a process that allows our members to complete their Gaisce Award whilst also completing their Senior Branch Journey Programme. Moreover, the outcomes of Gaisce – The President’s Award complement the outcomes of the Journey Programme of the Irish Girl Guides.

IGG supports young people doing their Gaisce Awards outside of Guiding and provides an opportunity to fulfil this part of the programme wherever possible. The three levels of awards within the Gaisce Award system, Bronze, Silver and Gold, link with the overall Senior Branch Awards of Bronze Star, Silver Moon and Golden Sun, respectively.

We currently have 98 active Senior Branch members participating in the Gaisce Awards through the Senior Branch programme - 53 Bronze, 26 Silver and 19 Gold.

In 2022, our Senior Branch members achieved three Bronze and seven Silver Awards.

The names of the Senior Branch members are:

Bronze - Lauren McKeon,
Laragh Leonard,
Rachel Corcoran

Silver - Niamh McSweeney,
Bernadette McKeon,
Andrea Cotter,
Brid Ní Fhearail,
Laoise O’Callaghan,
Emer O’Connor,
Émer Somers.

For further information on how the Gaisce scheme works within IGG’s Senior Branch programme, please contact gaisce@irishgirlguides.ie



Bernadette from Edenderry Senior Branch being presented with her Silver Gaisce by the Eastern Region Commissioner.



Andrea Cotter and Laoise O’Callaghan, MacEgan Senior Branch members, being presented with their Silver Gaisce Awards.

Dublin City University and Learnit for the FIRST LEGO League

Irish Girl Guides have been delivering programme in partnership with Dublin City University's LEGO Education Innovation Studio, led by Professor Deirdre Butler in partnership with LEGO education specialist, Learnit, since 2016. The partnership began by introducing over 500 Brownies to robotics through the IGGIES programme, and has since expanded to include participation in the FIRST LEGO League Discover, Explore and Challenge competitions, along with Leaders' training in robotics and SIX BRICKS activities.



FIRST LEGO League is an alliance between For Inspiration and Recognition of Science and Technology (FIRST) and LEGO Education, which is part of the LEGO Group. Every year, FIRST LEGO League releases a new challenge based on a real-world, scientific theme.

Starting with the Discover programme for junior infants to first class, Ladybirds are introduced to the fundamentals of Science, Technology, Engineering and Mathematics (STEM) while working together to solve fun challenges and building models using LEGO DUPLO bricks. As girls progress into the Explore programme for second to fifth class, Brownies and younger Guides will take their background knowledge of STEM and put it into practice as they work in teams of six to design and build robots using the LEGO Education WeDo 2.0 or Spike Essential systems. Once they are ready to move into a competitive setting, Guides and Senior Branch members (from sixth class up to age 16) join Challenge and apply their STEM skills, combined with critical thinking, to work with a team of up to 10 girls to build a robot. They also compete in an exciting, mission based robotics game while designing and presenting an innovation project based on their research.

On 27 March 2022, over 100 Ladybirds,



Brownies, and Guides showcased their FIRST LEGO League Discover and Explore projects in the first ever Irish Girl Guides National Showcase on



Dublin City University's All Hallows Campus. This exciting day featured peer-to-peer project reviewing as well as the 'LEGO Build a Duck Challenge'. The girls wowed the Review Teams with how well they used their 'Core Values' – discovery, inclusion, innovation, teamwork, impact, and fun – all while discovering and exploring the year's theme of Cargo Connect® focused on how cargo is transported, sorted, and delivered to its destinations.

Furthermore, on 3 April 2022, over 70 IGG members competed in the Irish Girl Guides' FIRST® LEGO® League Challenge Final, with 12 teams from ten Units across Ireland presenting their Challenge projects. A team of seven girls from Howth Guides, Team Goldilocks and the Six Bears, were crowned the overall IGG winners for 2022 for their combined top scores across their Innovation Project presentation focused on sustainable packaging; the Robot Design presentation; strong showing in the Robot Games; as well as their fantastic 'core values'.

Janssen

In 2022, Janssen Sciences agreed to partner with Irish Girl Guides to support their participation in FIRST LEGO League, with a particular focus on growing participation in the South West Region. With their support, Irish Girl Guides have been able to expand their access to Robotics equipment, train more leaders to deliver the programme, and offer increased support to Leaders and girls in the SW Region.



South West Region's trip to Janssen in September 2022. Janssen hosted two trips for SW Units to visit their site in Ringaskiddy - this was organised in conjunction with IGG Lego co-ordinator. The girls got to learn about Janssen Sciences and the jobs that people who work at the site have. They learned about sustainability, biodiversity, and energy at the site, including visits to their allotments, beehives and windmill.

Engineers Ireland

In 2022, IGG continued its active partnerships with Engineers Ireland and its STEPS Programme, which is Ireland's only engineering outreach programme that promotes interest and awareness in engineering as a future career to students in all communities through a portfolio of projects. The Spring Edition of *Trefoil News*, IGG's magazine for its Leaders, was sponsored by Engineers Ireland, with each of the Branch's activities being designed by them. STEPS and IGG have co-created two Special Interest Engineering Badges - the Brownie Badge and the Guide Badge - which was launched during Engineers Week 2018. The aim of both these badges is to introduce the girls to engineering, to highlight engineering in the world around them, and to familiarise them with the diverse career that engineering is. STEPS also regularly holds Leader Training to support IGG Leaders who are considering doing the badge with their Units.

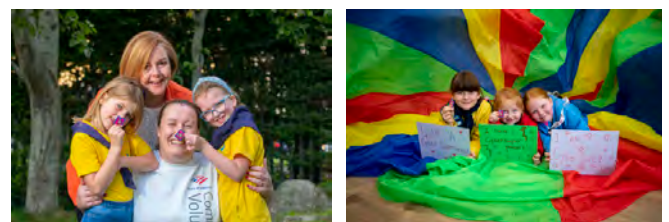
In February 2022, Engineering Ireland, in partnership with IGG's Adult Training and Outdoor Committee (ATOC), organised an online training for IGG trainers, wherein the Trainers had the opportunity to discuss every aspect of the Engineering Badge with a dedicated member of the Engineering Ireland team. They also gained the knowledge and skills required to become Engineering Badge Champions. Engineering Ireland STEPS Programme hosted an online training for IGG Leaders in April 2022, wherein they explained how the engineering badges would enable the girls to work through a variety of fun engineering challenges based on creative thinking, curiosity and teamwork. As the Irish formal school system does not entail a curriculum dedicated to learning about engineering the way other countries have, the learning offered through Guiding with this partnership is of particular relevance.



The Spring Edition of Trefoil News sponsored by Engineers Ireland, with each of the Branch's activities being designed by them.

Bank of America

Bank of America sponsored the winter edition of *Trefoil News*, in line with its partnership with IGG to launch the new Cybersecurity Badge as well as the curriculum around it, which was carefully tailored to the different age groups at IGG. The new Cybersecurity Interest Badge, developed in partnership with Bank of America was launched in October, to mark the Cyber Security Awareness Month. This badge offers a unique opportunity to learn about online security and privacy from an early age and develop good practices that will serve them well for years to come. By helping girls develop an interest in the technology sector, the overarching aim was also to inspire them to explore different careers in STEM, a field which still suffers from a lack of female representation.



The launch of the new Cybersecurity Badge, developed in partnership with Bank of America

Blackrock Castle Observatory

IGG has a partnership with Blackrock Castle Observatory to support the Space Badge that was introduced to the IGG programme in 2020. Training was provided to Leaders and Senior Branch members at Regional conferences and the mobile space dome was present at Eastern Region Camp that was held in Larchill in 2022. This experience was enjoyed by the many participants at this camp.

Challenges and Opportunities in 2022

While Irish Girl Guides have had a number of successes in 2022, many of which have been described in the previous pages of the report, we also faced some challenges. The impact of COVID-19 was still evident in the number of Units that were active, and also in the additional requirements needed to ensure safety at all events both indoor and outdoor events.

Legal Structure

IGG was an unincorporated association since its inception in 1911. In 2019, the initial steps were taken to enable IGG to become a registered company limited by guarantee (CLG). At the end of 2021, IGG CLG was granted charitable status and following this, a plan was finalised for the change from IGG Unincorporated to IGG CLG. Whilst this was a challenge, it is one we embraced, and the conversion from one structure to the other was completed on 1 July 2022. An AGM for each legal entity was held in 2022. The Memos and Articles for IGG CLG were submitted to the CRA and the WAGGGS Governance committee for approval. The impact for IGG is that two sets of Financial Statements are required for 2022; staff contracts were all amended; bank accounts were updated; and assets were transferred from IGG Unincorporated to IGG CLG. This undertaking was supported by the staff in the National Office.

Compliance

The burden of compliance is both a challenge and a risk for an organisation reliant on volunteers. Whilst everyone involved in IGG strives for excellence, the reality of the additional administrative work needed to comply with the varying new reporting requirements is an additional burden. Volunteers usually join a youth movement to work with young people, and so having to spend many hours on maintaining records and filing reports can be a challenge. Our organisational response to this is to provide report templates and training on administrative tasks and to encourage the use of technology if it is effective and efficient in reducing the paperwork required. To support the volunteers a review of the IGG Safeguarding training pathway was completed and changes implemented.

To support sustainability, online forms for travel and expenses were developed and made available through the website to all volunteers. IGG annual data collection has been completed through OGM for a number of years which has reduced the administration burden. Training videos are available to support this process.

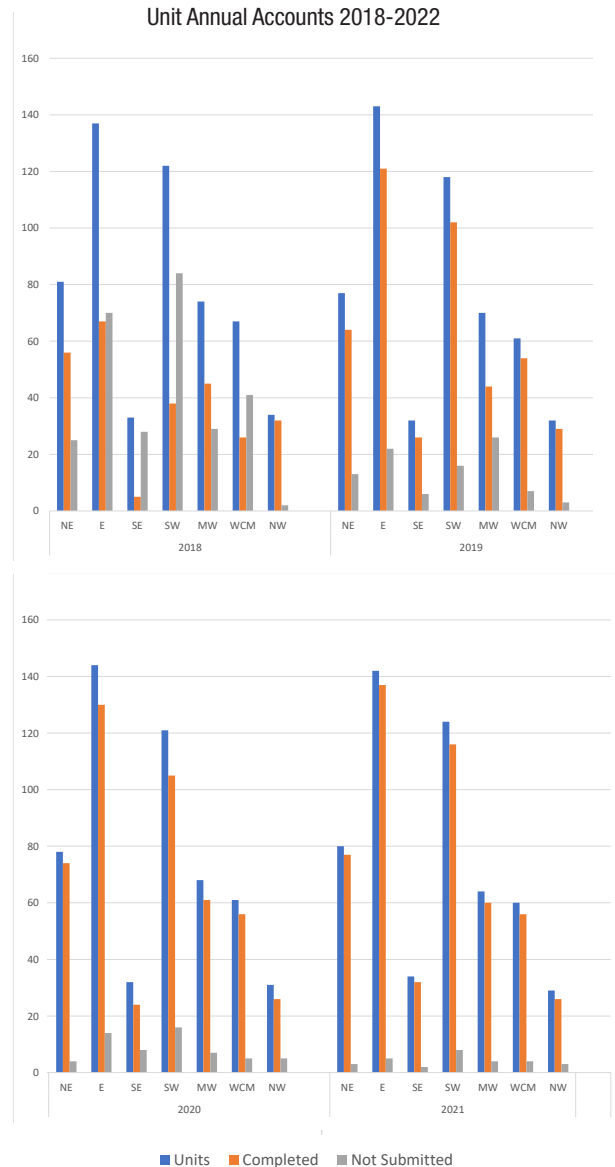
Funding

This was a continued challenge for IGG in 2022 due to the reduction in membership numbers and the membership fee received.

Consolidation of Accounts

Since the Charity Act was introduced, Irish Girl Guides has been working to develop a consolidated accounting system for all financial records across every project, committee, Region, Area, District and Units. This is a complex process with a number of challenges based on the size of the organisation and the number of individual Areas, Districts and Units each with their own income and expenditure. We continue to work on through these challenges with the review and consolidation of internal control processes and procedures, which are supported from staff and volunteers throughout the organisation. Below is a graph demonstrating the increase in Units completing their annual accounts return on an annual basis from 2018 to 2022. Thank you to all the leaders who are supporting us on our compliance journey.

Analyses of Unit Annual Accounts Returned 2018-2021
Unit Annual Accounts 2018-2022



Recruitment and Retention

This continued to be a challenge for the organisation with many events and recruitment drives held at local level to support this campaign. New Regional Development Officers were employed with an emphasis placed on ensuring these posts were filled. Retention of the existing volunteer leaders was promoted and supported with the return of in person trainings and conferences, along with youth events, including camps, which supported the reduction in isolation that was experienced by many Leaders, while promoting the rekindling of friendships.

Future Developments

Strategic Plan 2023 - 2028

IGG had in place a strategic plan up to the end of 2022. A project team made up of volunteers and staff was put in place at the start of 2022 and included the intergenerational element of Guiding with a mix of experience.



Stakeholder consultation was completed with our partners and funders, as well as volunteers, youth members and parents. This information was then utilised to develop the new plan based on themes that emerged from these consultations.

The plan was approved at the Board meeting in December 2022.

Vision Statement

A future which is sustainable, diverse, and equal, where girls and young women are empowered to advocate and lead the way.

Our Goals



- Youth members are empowered and enabled to advocate on their chosen priorities
- Units, representative of the diversity of their communities, are sufficiently resourced with trained leaders



- Leaders are supported in their local units and enabled to perform and enjoy their role
- Leaders' growth is supported by the IGG Leadership Framework



- Our organisational structure reflects best practice, works effectively, is sustainable and adaptable for future generations .
- Engagement with external opportunities that further our mission and values, in a planned and strategic way



National Training Centre of the Irish Girl Guides

Towards the end of 2021, Phase 1 of our new National Training Centre began as we started the refurbishment of a warehouse to meet the needs of the organisation. Due to successful grant applications and an ongoing fundraising campaign, we were able to complete the first phase and progress through Phase 2 in 2022. Repurposing a building and making it more environmentally-sound was a challenge due to the recent increase in building costs. Irish Girl Guides moved with the times and adjusted to global changes resulting in a modern, state-of-the-art hub from which the dynamism of our movement can emanate. The NTC provides a fantastic opportunity for Irish Girl Guides to continue to grow and develop and in 2023 we will relocate our National Office and the Dublin Distribution Centre to this purpose-built new space.

We will be sad to leave our current home 'Trefoil House' as it has served the organisation very well for almost 50 years. However, there is a need for larger meeting spaces, a more functional canteen, greater storage and better access for people with disabilities. Location wise, the new Centre provides great opportunities within the South Dublin network with great Luas, bus, cycle-lane and road access. We have had a number of enquiries for other like-minded community and youth groups to use the facility and also hope to establish an IGG Unit in the building. The NTC is equipped with a large canteen, meeting rooms, a STEM Hub and a multi-purpose training room for health and wellbeing related activities.

Many thanks to all who supported the NTC to date:

- Those who sponsored a LEGO Block
- Those who bought a Fundraising Fire-pit
- Those who made donations and set up standing-orders

Those who provided grants:

- Albert Gubay Foundation
- Department of Children, Equality, Disability, Integration and Youth
- Department of Transport, Tourism and Sport
- Dublin Bus Community Spirit Initiative
- Katharine Howard Foundation
- South Dublin County Council
- Our appreciation also to those who provided in-kind donations and a special thanks to Neogen Digital Printing for adding the finishing touches through colourful fun signage.

Six years ago, the Board (Executive) identified the need for the organisation to diversify its funding sources and having a regular income from leasing Trefoil House is a valuable opportunity for our charity. Further opportunities exist now in completing the next phase of the National Training Centre and we look forward to welcoming committees and Units from all over Ireland to our new home.

Principal Risks and Uncertainties

Risk is an everyday part of life in the community and voluntary sector, and managing it effectively is essential if organisational goals are to be achieved and organisation assets are to be safeguarded. IGG adopts a structured approach to managing significant risks to which the organisation is exposed. The Board is responsible for ensuring that appropriate procedures are in place to identify, assess and manage risk from a strategic and operational perspective. IGG has a Risk Management Policy that is reviewed by the Board on a cyclical basis. A regular review occurs throughout the year and an overall review is completed annually. Managerial staff and key volunteers are responsible for ensuring the Risk Management Policy is implemented and the Risk Register is updated between meetings as required. Any updates are presented to the Board meeting for discussion and development of any further mitigating actions possible.

Each risk is assigned a level of risk severity and the likelihood of occurrence. The principle risks identified as high likelihood and high impact in 2022:

- Volunteer and staff health and well-being - post COVID
- Recruitment and retention of volunteers
- Staff recruitment and retention
- Reduction in membership figures and impact on financial status of IGG
- National Training centre development and financial impact of project
- Website data protection



4. Accounting Records

Financial Review

The financial affairs of the organisation are managed by the Finance Committee with responsibility to and in consultation with the Board. The Finance Committee is responsible for the audit, budgeting, and finances, which are all subject to detailed review. Adequate systems of internal control are in place which aim to ensure compliance with laws and policies, ensure efficient and effective use of resources, safeguard assets and maintain the integrity of the financial information produced. The Finance Committee members bring a variety of skills, knowledge, and talents to the decision-making process of the Committee.

In 2022 a tender process was completed for the appointment of the Auditor. This tender process presented their findings to the Board and a recommendation was made for approval at IGG Council for the appointment of Russell Brenna Keane (RBK) as IGG auditors for 2022.

Development work was initiated with regard to the use of the national accounting system and additional support was provided to regional and committee treasurers by the national office accounts staff. This internal control system was developed to support the volunteer and the reporting on the regional and committee accounts. Irish Girl Guides is currently in the process of consolidating the data from all Regions, Branches and committees. The Area and District accounts' work in this area has been ongoing in 2022 and will continue, going forward. Also of note is that the CEO salary was above the threshold for public disclosure at €65,000.

Reserves Policy

The Charities Regulator Authority recommends that charities maintain a Reserves Policy. The guidance issued pursuant to section 14(1) of the Charities Act 2009, is to encourage and facilitate the better administration and management of charitable organisations (charities).

IGG's Executive Committee has a Reserves Policy to ensure the stability of the mission, programmes, employment, and on-going operations of the organisation and to provide a source of internal funds for organisational priorities. It is intended to support the goals and strategies contained in the governance and financial policies of the organisation. It has been agreed that the most appropriate level of reserves should be kept at the level of €160,000, which would equate to six months' operational costs but at a reduced capacity. The recommended Reserves for Regions who operate properties held in trust for the Irish Girl Guides is €25,000 per property to a max of €50,000 per region. The seven regional structures within IGG also maintain a minimum level of reserve totalling €219,000, sufficient for one year's operational costs. The Reserves Policy is reviewed on an annual basis and this was completed in March 2022.

National Funding Analysis

To ensure proper books and accounting records are kept in accordance the Charities Act, IGG has established appropriate resources to adequately record the transactions of the organisation. IGG also ensures that it retains the source of documentation for these transactions. The books of account are externally audited and maintained at the organisation's registered office at Trefoil House, 27 Pembroke Park, Dublin 4.

Structure, Governance and Management

2022 was a monumental year for IGG when the change from IGG Unincorporated (IGG) to IGG Company Limited by Guarantee (IGG CLG) was completed on 1 July 2022. The two legal entities were active in 2022 to finalise the business and Financial Statements of both organisations for 2022.

IGG is registered with the Charities Regulator - Registered Charity Number: 20006327 and has been granted charitable status under Sections 207 to 208 of the Taxes Consolidation Act 1996, Charity No. CHY 4726

IGG CLG Company Registration Number is 657940, it is registered with the Charities Regulator 20206301 and has been granted charitable status under Sections 207 - 208 of the Taxes Consolidation Act 1996, Charity No. CHY22959 .

Irish Girl Guides makes returns, as appropriate, under the Lobbying Act (2015) and complies with all regulatory standards for the sector. The Charities Regulator Governance Code sets out the minimum standards that charity trustees should meet to effectively manage and control their charity. It is designed to help charity trustees to meet their legal duties under the Charities Act 2009. IGG is fully compliant with the Governance Code which ensures the organisation upholds the highest international standards of best practice and ensures transparency and accountability. The compliance form for activities in 2022 was approved in January 2023 by the Board.

The organisation has been classified as a Type C organisation under the Charities Governance Code.

Since 2014, Irish Girl Guides is officially recognised as meeting the requirements of the Irish Charities' Tax Reform Group (ICTR) Statement of Guiding Principles for Fundraising. This means that we are committed to complying with this Statement by endeavouring to:

- adhere to the core principles of respect, honesty, and openness
- demonstrate commitment to donors
- ensure high standards of fundraising practice
- be financially accountable
- The statement of compliance is available on the IGG website.
- Irish Girl Guides Annual Report and Financial Statements are available on the IGG website and circulated to members and stakeholders.

Organisational Structure

The General Council is responsible for the control and general supervision of IGG as per the Constitution and Bye- Laws and the Memos and Arts of IGG CLG. The Board of IGG or the Executive Committee, subject to the supervision of the General Council, controls and manages the affairs of IGG. The Programme and Training Committee, subject to the supervision of the General Council, is responsible for coordinating the development and delivery of all aspects of the Guiding programme and maintaining communication between National Committees and Branches.



Acronyms used:
 ATOC = Adult Training and Outdoors
 P&T= Programme and Training
 MEDI = Membership Equality, Disability and Inclusion
 CIGA = Council of Irish Guiding Associations
 CEO = Chief Executive Officer
 RC= Regional Commissioner
 IC = International Commissioner
 NYCI = National Youth Council of Ireland

The diagram above demonstrates the structure of the organisation and shows the links between members and committees.

There are seven administrative Regions of IGG. Each Region has a Regional Commissioner who is a member of the Board (Executive Committee) and a Regional committee. Within the Region there are geographical groupings of Areas and Districts, each one having a Commissioner and an Area/District team. Units of approximately 20-30 girls are run by a team of volunteer Leaders, who have undertaken the relevant screening and training. Each Unit works with one Branch – Ladybirds aged 5-7, Brownies aged 7-10, Guides aged 10-14, Senior Branch aged 14- 30.

First name	Last name	Board role	2022 start date	2022 end date
Amanda	O'Sullivan	Chair		
Jenny	Gannon	Programme and Training Commissioner		
Fiona	O'Connor	National Treasurer		
Evelyn	Hayes	Chair of Finance and Audit Committee		
Maureen	Murphy	President		3-Sep-22
Deirdre	Henley	President	3-Sep-22	
Alison	Cahill	Chair of CIGA		3-Dec-22
Dara	Callanan	Chair of CIGA	3-Dec-22	
Gillian	Finan	Chair of Constitutions Committee		12-Jun-22
Jenna	Goodwin	International Commissioner		30-Jun-22
Aisling	Claffey	International Commissioner	1-Jul-22	
Mena	Timoney	SE Regional Commissioner		12-Jun-22
Jo	Dowdall	SE Regional Commissioner	3-Sep-22	
Lisa	Enright	MW Regional Commissioner		27-Jan-22
Katriona	Kiely	MW Regional Commissioner	16-Jan-22	
Caroline	Flanagan	WCM Regional Commissioner		
Annamarie	Lawlor	NE Regional Commissioner		
Andrea	Lazenby Simpson	ER Regional Commissioner		
Ciara	O'Reilly	SW Regional Commissioner		
Kathleen (Kathy)	Walsh	NW Regional Commissioner		
Eve	Moody	NYCI Delegate		
Emer	O'Sullivan	Chair of IGG Trust Corporation CLG		12-Jun-22
Jillian	van Turnhout	Chair of Governance Committee	3-Sep-22	
Company Secretary				
Gillian	Finan			3-Dec-22
Jillian	van Turnhout		3-Dec-22	
Non-voting				
Sarah	O'Donovan	Assistant Chief Commissioner	12-Jun-22	
Sharon	Flynn	Assistant Chief Commissioner		3-Dec-22
Helen	Concannon	National Training Centre Committee		
Claire	Barkey	Chief Executive Officer		

The Board of Irish Girl Guides and the Committee Structure

The Board (Executive Committee)

The Board (Executive Committee) is responsible for the strategic direction of IGG. The Committee consists of 21 members who meet on average six times per year. They have responsibility for the organisation, ensuring it is run professionally and in keeping with its aims and objectives. All Board members work in a voluntary capacity and do not receive any remuneration in respect of their services to IGG. Expenses are reimbursed where claimed in line with Irish Girl Guides' Expenses policy. The CEO is an ex-officio member of the board. The Company Secretary for IGG CLG in 2022 was Gillian Finan.

Board Meetings

The Board of Trustees' (Executive Committee) meeting attendance in 2022 was excellent. The average attendance rate at a meeting was 92%. Thirteen members had a 100% attendance rate

Name	29/01/2022	26/03/2022	12/06/2022	03/09/2022	15/10/2022	03/12/2022	Meetings Attended	Attendance Rate
Amanda O'Sullivan	✓	✓	✓	✓	✓	✓	6/6	100%
Fiona O'Connor	✓	✓	✓	✓	✓	✓	6/6	100%
Caroline Flanagan	✓	✓	✓	✓	✓	✓	6/6	100%
Annamarie Lawlor	✓	✓	✓	✓	✓	✓	6/6	100%
Andrea Lazenby Simpson	✓	✓	✓	✓	✓	✓	6/6	100%
Ciara O'Reilly	✓	✓	✓	✓	✓	✓	6/6	100%
Eve Moody	✓	✓	✓	✓	✓	✓	6/6	100%
Claire Barkey	✓	✓	✓	✓	✓	✓	6/6	100%
Maureen Murphy	✓	✓	✓	✓	---	---	4/4	100%
Emer O'Sullivan	✓	✓	✓	---	---	---	3/3	100%
Deirdre Henley	---	---	---	---	✓	✓	2/2	100%
Jillian van Turnhout	---	---	---	---	✓	✓	2/2	100%
Mena Timoney	✓	---	---	---	---	---	1/1	100%
Lisa Enright	✓	---	---	---	---	---	1/1	100%
Evelyn Hayes	✓	✓	✓	✓	✓	x	5/6	83%
Katriona Kiely	✓	✓	✓	x	✓	✓	5/6	83%
Kathy Walsh	✓	x	✓	x	✓	✓	4/6	66%
Alison Cahill	x	✓	✓	x	✓	✓	4/6	66%
Helen Concannon	✓	✓	✓	x	✓	x	4/6	66%
Jenna Goodwin	✓	x	✓	---	---	---	2/3	66%
Aisling Claffey	---	---	---	x	✓	✓	2/3	66%
Jo Dowdall	---	---	---	✓	x	✓	2/3	66%
Jenny Gannon	x	✓	✓	x*	x*	✓	3/6	50%
Gillian Finan	x	✓	---	---	---	---	2/2	50%
Sharon Flynn	✓	✓	x	x	x	x	2/6	33%
Sarah O'Donovan	---	---	✓	x	x	x	1/4	25%
Carina Egan				✓*			1/1	
Aine Divilly					✓*		1/1	

✓ Present x Apologies *Rep at meeting ✓* Representing Programme and Training Commissioner
 --- Not a member of the Board

Selection and Induction of Board Members

The Board of IGG is a body of elected individuals who jointly oversee and govern the activities of the organisation. Voting members are elected into their roles as per the Memos, Articles and Bye-Laws. The term of office of a Board member is three years with an additional three years permitted.

Intergenerational learning is a fundamental of the Girl Guide movement and IGG places great importance on having a mixture of ages and experiences at the Board table. Ensuring that the girl's voice is prominent is key and so a large proportion of the Board are active Leaders in Units around the country. IGG aims to ensure members under 30 years of age are empowered to be Board members and in 2022, four members of the Board were under 30.

New Board members receive a Board Handbook and this was updated in 2022. It includes all appropriate documentation required for them to undertake their role. Informal support is provided by the Chair or other members through a buddy-system. A formal Induction training is provided for new members, to which all members can attend as a refresher. In October 2022, board induction training was held for new, existing and incoming board members.

Board business Summary 2022

The Board set board goals for 2022 which included the:

- development of the Strategic Plan and presentation to the Board for final approval in December 2022
- review of the 2022 Operational Plan was ongoing throughout the year
- review of the following policies:
 - Apportionment
 - Child and Adult Child Protection
 - Equality and Inclusion
 - Expenses
 - Global Citizenship – new
 - Organisational Health Promotion
 - PR and social media
 - Procurement
 - Reserves
 - Substance Use
 - Volunteer
- review of the Risk Register
- recruitment and retention of volunteers

A Board evaluation was completed, as was a review of Communications. Throughout the year the implementation of recommendations for the board structure continued with the realignment of the Constitutions Committee to a Governance committee, and the renaming of the Finance Committee to Finance and Audit committee. The Terms of Reference for both committees were presented and approved by the Board.

The annual summary on complaints and data protection was presented to the Board for consideration.

Staffing levels were monitored as part of the management committee which in 2022 was a subcommittee of Finance. This team reviewed the staffing levels and supported the recruitment campaigns required to maintain the staff of eight Regional Development Officers, and 12 National Office Staff.

In 2021 an evaluation was completed to review the Board structure in preparation for the change in legal entity. A number of recommendations were made, and these were followed through in 2022. These included the renaming of the Executive committee to the Board; change in name of the Finance Committee to Finance and Audit Committee; change in name of the Constitutions Committee to the Governance Committee; and the development of the HR & Remuneration Committee from the Management Committee.

Programme and Training Committee

The function of the Programme and Training (P&T) Committee is to co-ordinate the development and delivery of all aspects of the Guiding Programme. Together with the Board (Executive Committee), the Programme and Training Committee monitors the activities to ensure the organisation achieves its agreed outcomes as stated in our Strategic Plan #IGG2022. Each of the committees who report to P&T, do so through their Chair and each of those committees have Regional representation. This ensures there is two-way communication between Units and Committees.

Staff support is provided to this committee through the Operations Manager. They attend P&T meetings of the Programme and Training Committee as a non-voting member. In 2022, the Committee met three times.

Jenny Gannon	Programme and Training Commissioner
Aine Divilly	Assistant P&T Commissioner
Mary O'Donovan	Ladybird Branch Chair
Roisin Mills	Brownie Branch Chair
Carina Egan	Guide Branch Chair
Averil O'Connor	Senior Branch Chair
Ciara Casey	Senior Branch Chair
Hazel Convery	Trefoil Guild Chair
Sarah Canavan	MEDI
Jemma Lee	ATOC
Jessica Walter Woods	Communications Chair
Yvonne Pope	P&T Treasurer
Lauren Flynn	Minute secretary
Amanda O'Sullivan	Chief Commissioner
Fiona O'Connor	National Treasurer
Aisling Claffey	Assistant International Commissioner
Mary O'Connell	Assistant International Commissioner
Anne L'Henoret	Operations Manager
Valeria Lorenzo	Programme Officer

Board Subcommittee - Finance and Audit Committee

The Finance and Audit Committee presents the budget to the Board for approval and at each meeting shares management accounts. During 2022 the Committee under direction from the Board started a tender process for a new Auditor.

Board Subcommittee - International Committee

The International Committee reports to the Board (Executive Committee) and Programme and Training Committee. A new International Commissioner was appointed in June 2022. The link to the international aspect of Guiding is a vital support to the organisation ensuring we maintain good links and access to supports as required.

Board Subcommittee - Governance Committee

During 2022 the Constitutions Committee was renamed the Governance Committee. There had been an adhoc committee in place at the start of 2022 and this committee started the review of the Charities Governance Code and the undertook a review of the Board Induction Pack and the amalgamation of this pack into the Directors Handbook.

A new chair was appointed in September 2022 and a process to recruit new committee members was initiated. The committee completed a review of the Charities Governance Code for 2022.

Conflicts of Interest and Conflicts of Loyalty

IGG CLG updated its Trustees for the CRA, and also the Directors for the CRO in 2022. IGG CLG Directors are registered on the Register of Beneficial Owners. IGG has a Conflicts of Interest and Conflicts of Loyalty Policy which is reviewed and updated every three years. This policy was updated in 2020. The purpose of the policy is to outline the behaviour expected of members of the Executive Committee (Board) with regard to declaring personal interests and also to outline the procedure to be followed in the event of a disclosure of a conflict of interest or loyalty. All Board members are given the opportunity to declare conflicts of interest and loyalty at the beginning of each Board meeting as it is a standing item on the agenda. A register is maintained by the CEO and training on what a conflict of interest is, is provided during Board Induction.

5. Irish Girl Guides Unincorporated Financial Statements

FOR THE 6 MONTH PERIOD ENDED 30 JUNE 2022

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Note: Please refer to the page numbers here for the Financial Statements.

Charity information

Trustees (Members of the Executive Committee)

Amanda O'Sullivan (Chairperson)
Fiona O' Connor (Treasurer)
Gillian Finan (Secretary)
Jennifer (Jenny) Gannon
Evelyn Hayes
Emer O' Sullivan (resigned 19 January 2023)
Maureen Murphy (resigned 19 January 2023)
Jenna Goodwin (resigned 19 January 2023)
Nicola leRoux (resigned 19 January 2023)
Alison Cahill (resigned 19 January 2023)
Mena Timoney (resigned 19 January 2023)
Caroline Flanagan (resigned 19 January 2023)
Aisling O' Boyle (resigned 19 January 2023)
Sharon Flynn (resigned 19 January 2023)
Claire Barkey (CEO) (resigned 19 January 2023)
Annamarie Lawlor (resigned 19 January 2023)
Eve Moody (resigned 19 January 2023)
Ciara O' Reilly (resigned 19 January 2023)
Katriona Kiely (appointed 29 January 2022, resigned 19 January 2023)
Andrea Lazenby Simpson (appointed 29 January 2022, resigned 19 January 2023)
Kathleen (Kathy) Walsh (appointed 29 January 2022, resigned 19 January 2023)

CEO

Claire Barkey (resigned 31 March 2023)

Registered office

Trefoil House
27 Pembroke Park
Ballsbridge
Dublin 4

From 2023:
Unit 2
The Square Industrial Complex
Belgard Square East
Tallaght
Dublin

Independent auditor

RBK Business Advisors
Chartered Accountants & Statutory Audit Firm
Termini
3 Arkle Road
Sandyford
Dublin 18

Charity information

continued

Revenue Number CHY 4726

CRA Number 20006327

Bankers Allied Irish Bank Plc
69/71 Morehampton Road
Dublin 4

Solicitors Shannon & O'Connor Solicitors
6 Hatch Street Lower
Dublin 2

Statement of Executive Committee and General Council Members' Responsibilities

The Board of Trustees (Executive Committee) & General Council present their annual report and audited financial statements for the period ended 30 June 2022.

Principal Activities

The organisation is a charitable unincorporated organisation governed by a Constitution and Bye-Laws and managed by a General Council and Executive Committee.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 20006327 and is registered with the Charities Regulatory Authority.

Irish Girl Guides provides an environment where girls and young women from all backgrounds can grow in self-confidence and develop a variety of skills in an unpressurised atmosphere.

Through a variety of activities girls and young women are encouraged to:

- (a) develop leadership skills
- (b) develop a knowledge and understanding of spiritual values in their daily lives
- (c) be involved in decision-making
- (d) learn practical indoor and outdoor skills
- (e) participate in the international aspects of Guiding
- (f) behave responsibly in upholding the laws of the country
- (g) be aware of and care for the needs of others
- (h) appreciate and use environmental resources responsibly

Events after the Balance Sheet Date

On 1 July, Irish Girl Guides CLG acquired the assets, business and undertaking, and assumed the debts and liabilities of the unincorporated body known as 'Irish Girl Guides', charity registration number 20006327, CHY number 4726.

In addition, the current phase of redevelopment of the charity's new National Training Centre in Tallaght was completed in the second quarter of 2023 and the headquarters of the charity was moved from the old premises at 27 Pembroke Park, Ballsbridge, Dublin 4 to the new address at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24.

Political Donations

The company made no political donations during the year.

Payment of Creditors

The Trustees (Executive Committee) & General Council acknowledge their responsibility for ensuring compliance with the provisions of the EC (Late Payment in Commercial Transactions) Regulations 2012. It is the company's policy to agree payment terms with all suppliers and to adhere to those payment terms.

Statement of Executive Committee and General Council Members' Responsibilities

continued

Accounting Records

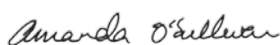
The Trustees (Executive Committee) & General Council acknowledge their responsibilities to keep adequate accounting records for the company.

In order to comply with these responsibilities, two accounting staff are employed, and they are provided with support from a volunteer team including a National Treasurer and Finance and Audit Committee. The accounting records of the organisation were kept at the registered office and principal place of business at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24.

Independent Auditors

The Independent Auditors, RBK Business Advisers, were appointed as Auditors during the year.

On behalf of all the Trustees (Executive Committee) & General Council:



Amanda O'Sullivan (Chairperson)
Trustee



Fiona O' Connor (Treasurer)
Trustee

Date: 2 September 2023

Independent auditor's report

Opinion

We have audited the financial statements of Irish Girl Guides for the period ended 30 June 2022 which comprise the Statement of Comprehensive Income, the Balance sheet, and the related notes, including a summary of significant accounting policies.

The financial reporting framework that has been applied in their preparation is applicable Irish law and Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the society as at 30 June 2022 and of the result of the financial year then ended; and
- have been properly prepared in accordance with Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and the Republic of Ireland.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) 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 Ireland, including the Ethical Standards, as issued by the Auditing and Accounting Supervisory Authority ('IASSA') 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' (Executive Committee) & General Council 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 (Executive Committee) & General Council with respect to going concern are described in the relevant sections of this report.

Independent auditor's report

continued

Other information

The Trustees (Executive Committee) & General Council are responsible for the other information. The other information comprises the information included in the Reports and Financial Statements for the period ended 30 June 2022, other than the financial statements and our Auditor's 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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

Opinions on other matters.

In our opinion, based on the work undertaken in the course of the audit:

- we have obtained all the information and explanations which we consider necessary for the purposes of our audit;
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records and returns; and
- the information given in the Trustees' report is consistent with the financial statements.

Responsibilities of Trustees for the financial statements

The Trustees (Executive Committee) & General Council 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 officers 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 (Executive Committee) & General Council are responsible for assessing the organisation'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 officers either intend to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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 (Ireland) 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.

Independent auditor's report

continued

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the Charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the officers.
- Conclude on the appropriateness of the officers' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the organisation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's report. However, future events or conditions may cause the Charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

The report is made solely to the organisation. Our audit work has been undertaken so that we might state to the organisation 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 organisation, for our audit work, for this report, or for the opinions we have formed.



Ronan Kilbane
for and on behalf of
RBK Business Advisors
Chartered Accountants & Statutory Audit Firm
Termini
3 Arkle Road
Sandyford
Dublin 18
Date: 2 September 2023

Statement of comprehensive income

		6 month period ended 30 June 2022 €	<i>12 month period ended 31 December 2021 €</i>
Income	3	367,292	838,207
Administrative Expenses	17	(345,339)	(824,876)
Operating surplus		<u>21,953</u>	<u>13,331</u>
Surplus from Distribution Centre	19	31,142	6,176
(Deficit) from Octagon Camp	18	(5,220)	(704)
Surplus/(Deficit) from National Memorial Cottage	20	884	(5,286)
Surplus for the Financial Period		<u><u>48,759</u></u>	<u><u>13,517</u></u>
Other Comprehensive Income			
Other Comprehensive Income		-	-
Total Comprehensive Income for the Financial Period		<u><u>48,759</u></u>	<u><u>13,517</u></u>

Balance sheet

	Note	30 June 2022 €	31 December 2021 €
Fixed assets			
Financial assets		77,026	77,026
		<u>77,026</u>	<u>77,026</u>
Current assets			
Stocks	8	207,388	183,428
Debtors	9	291,582	276,671
Cash at bank and in hand		679,240	602,214
		<u>1,178,210</u>	<u>1,062,313</u>
Creditors: amounts falling due within one year		(335,803)	(190,496)
Net current assets		<u>842,407</u>	<u>871,817</u>
Total assets less current liabilities		<u>919,433</u>	<u>948,843</u>
Net assets		<u>919,433</u>	<u>948,843</u>
Capital and reserves			
Other reserves		306,819	384,988
Profit and loss account		612,614	563,855
Shareholders' funds		<u>919,433</u>	<u>948,843</u>

These financial statements have been prepared in accordance with the small companies regime.

The financial statements were approved and authorised for issue by the Board:

Amanda O'Sullivan

Amanda O'Sullivan (Chairperson)
Trustee

Fiona O'Connor

Fiona O' Connor (Treasurer)
Trustee

Date: 2 September 2023

Notes to the financial statements

1. Accounting policies

The following policies have been applied consistently in dealing with items which are considered material to the financial statements. The financial statements have been prepared in Euro.

1.1 Basis of accounting

The financial statements have been prepared on a going concern basis and under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts.

The charity constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy.

The Financial Statements deal with the activities of the National Office of the Irish Girl Guides. These comprise a) the collection of membership fees, grants and other income, b) administration of National Office, c) operation of Octagon Camp, d) sales of uniforms, and e) the operation of the National Memorial Cottage and related expenditure.

These Financial Statements do not include regional, branch or committee activities.

1.2 Going concern

The Trustees (Executive Committee) & General Council have prepared financial statements on the going concern basis which assumes that the entity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Trustees (Executive Committee) & General Council have considered available resources and have also considered the availability of future funding and the support of its funders. The Trustees (Executive Committee) & General Council are in a position to manage the activities of the organisation such that existing funds available to the Trustees (Executive Committee) & General Council together with committed funding will be sufficient to meet the organisation's obligations and to continue as a going concern for a period of at least 12 months from the date of the financial statements.

On that basis, the Trustees (Executive Committee) & General Council do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis.

The financial statements do not include any adjustments that would result if the organisation was unable to continue as a going concern.

1.3 Premises, office equipment and furniture

The premises of the Irish Girl Guides, which are principally Trefoil House, 27 Pembroke Park, Ballsbridge, Dublin 4 and from 2023 onwards, the Irish Girl Guides National Training Centre at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24, The National Memorial Cottage at Enniskerry and outdoor training centres, are not included in the balance sheet as title to these properties resides with the Irish Girl Guides Trust Corporation Company Limited By Guarantee.

Notes to the financial statements

continued

1. Accounting policies (continued)

1.4 Government Grants

Government grants relating to the annual activities of the association are fully reflected in the income and expenditure account when the related expenditure is incurred.

1.5 Stocks

Stocks are stated at the lower of cost and net realisable value.

Cost comprises the cost of purchase with the addition of charges such as freight or duty where appropriate.

Net realisable value comprises the actual or estimated selling price less all costs to be incurred in selling and distribution.

1.6 Investments

Quoted investments included in investments are stated in the balance sheet at market value. In arriving at their market value, investments are valued at middle market prices ruling at close of business at the balance sheet date. Other investments represent cash deposits with financial institutions.

1.7 Membership fees

Membership fees are accounted for on a cash receipts basis.

1.8 Provision for future developments

Expenditure in relation to certain projects to be expensed in future years is provided for in the year the project is agreed.

1.9 Pensions

The pension obligations of the association are met by payments to a pension plan, the annual contributions to which are dealt with in the accounting year to which they relate.

1.10 Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

1.11 Cash and cash equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours. Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Notes to the financial statements

continued

1. Accounting policies (continued)

1.12 Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

1.13 Taxation

No charge to current or deferred taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity No CHY 4726.

1.14 Provisions

Provisions are recognised when the entity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost.

1.15 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the company's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

Notes to the financial statements

continued

2. Critical accounting estimates and areas of judgement

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below.

Going Concern

The Trustees (Executive Committee) & General Council have prepared budgets and cash flows for a period of at least twelve months from the date of the approval of the financial statements which demonstrate that there is no material uncertainty regarding the charity's ability to meet its liabilities as they fall due, and to continue as a going concern. On this basis the Trustees (Executive Committee) & General Council consider it appropriate to prepare the financial statements on a going concern basis.

3. Administration Income

	6 month period ended 30 June 2022 €	<i>12 month period ended 31 December 2021 €</i>
DCEDIY - Youth Service Grant	221,036	438,904
Membership fees	131,079	185,750
Funds introduced	1,886	44,575
Other grants, sponsorship and sundry income	13,291	168,978
	367,292	838,207

Notes to the financial statements

continued

4. Other Grants, sponsorship and sundry income

	6 month period ended 30 June 2022 €	12 month period ended 31 December 2021 €
ESB Energy For Generations	-	20,000
DCEDIY National Youth Organisations Capital Grant	-	43,890
DCEDIY National Youth Organisations Covid 19 Scheme 2021	-	66,524
DCEDIY Covid 19 Stability Grant Fund 2021	-	32,505
DCEDIY/ Eco UNESCO Climate justice fund	-	2,500
NYCI STEAM in Youthwork 2021	-	1,400
NYCI Artist in Residence	-	5,000
NYCI - Seed funding for IGG diversity and inclusion self assessment	-	400
UK online Giving foundation	20	8
Bank interest received	-	305
Trocaire Connect for Impact Scheme	2,810	3,750
Bequest	-	1,809
Thinking day fund	1,947	-
Lego Block donations	1,300	3,890
Sundry income - (donations and fundraising generally)	4,214	3,015
Engineers Ireland - Trefoil news	-	5,000
Revenue commissioners - VAT compensation scheme	-	2,608
Revenue commissioners - Charity Donations scheme	-	1,199
Lowlands IASTT Pilot Grant - Outdoor skill training	-	5,000
Dept of Tourism- Sports Capital Grant	-	1,200
South Dublin County Council Community fund	-	5,000
Friends of the World Centres and Sangam accounts	-	35
Dept of Foreign Affairs Development Education Grant 2021	-	40,000
Dept of Rural & Community Development (DRCD) Dublin City Council Covid 19 Emergency Fund	-	500
Donations from IGG members	-	-
South Dublin CoCo Community Enhancement Grant	1,000	-
Dublin Bus Grant Community Spirit Initiative Grant	1,000	-
Rental income	1,000	-
	13,291	245,538

Notes to the financial statements

continued

5. Employees

The average monthly number of employees during the period was as follows:

	6 month period ended 30 June 2022 No.	<i>12 month period ended 31 December 2021 No.</i>
National Office Staff	9	11
Other Staff	1	-
Development Officers Staff	7	8
Distribution Centre Staff	3	1
	<u>20</u>	<u>20</u>

6. Employee costs

	6 month period ended 30 June 2022 €	<i>12 month period ended 31 December 2021 €</i>
National salaries	197,549	391,887
Distribution Centre salaries	17,723	25,720
	<u>215,272</u>	<u>417,607</u>

*There were no employees whose total employee benefits exceeded €60,000.

*There were no employer contributions in the period.

Notes to the financial statements

continued

7. Investments - Financial assets and Cash at Bank and in Hand

	2022 €	2021 €
Investment Accounts*	<u>77,026</u>	<u>77,026</u>
*Eileen Beatty Bequest		
AIB ordinary shares	26	26
Eileen Beatty International PO Savings	<u>77,000</u>	<u>77,000</u>
	<u><u>77,026</u></u>	<u><u>77,026</u></u>

Note: The market value of the AIB ordinary shares at the year end was €26 (2021 - €26).

Notes to the financial statements

continued

CASH AT BANK AND IN HAND SUMMARY

Administration

Various bank accounts	502,777	444,377
Property Development fund	33,561	63,083
Thinking Day fund	2,171	223
International Group Travel fund	16,118	16,123
Programme and Training No. 1 account	24,565	4,409
Programme and Training No. 2 camp account	1,753	6,973
	580,945	535,188

Distribution

Bank accounts	85,187	53,483
Cash on hand	-	1,319
	85,187	54,802

National Memorial Cottage

Bank accounts	13,108	12,224
	13,108	12,224

Total cash at bank and in hand	679,240	602,214
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Notes to the financial statements

continued

8. Stocks

	2022 €	2021 €
Goods for resale - Distribution centre	207,388	183,428
	<u>207,388</u>	<u>183,428</u>

Stocks represent goods purchased in a finished condition ready for resale by the Distribution centre.

The estimated replacement cost is not materially different from the amount shown here.

9. Debtors

	2022 €	2021 €
Trade Debtors	(130)	8,431
Prepayments	23,472	-
Irish Girl Guides Trust Corporation CLG	268,240	268,240
	<u>291,582</u>	<u>276,671</u>

10. Creditors

	2022 €	2021 €
Audit	14,575	7,995
PAYE/PRSI/USC	8,250	17,169
Creditors & accruals	58,590	42,329
Loans from regions	123,000	123,000
IGG North West Region	309	3
Deferred income	131,079	-
	<u>335,803</u>	<u>190,496</u>

Notes to the financial statements

continued

11. Reserves

	6 month period ended 30 June 2022 €	<i>12 month period ended 31 December 2021 €</i>
Revenue Account		
Opening balance	563,855	550,338
Surplus for the period	48,759	13,517
Utilisation of designated funds for future development and expenses during the year	-	-
Closing balance	612,614	563,855
Designated for future development and expenses		
Opening balance	384,988	384,988
Utilisation of designated funds for future development and expenses during the year	(78,169)	-
Closing balance	306,819	384,988

*Transfers represent allocations to designated funds for future development and expenditure, these designated funds have been allocated from current and previous surpluses or anticipated future expenditure on specific projects.

Notes to the financial statements

continued

Designated funds for future development and expenses breakdown

International camps	40,000	40,000
*Property development fund	156,309	229,753
Website & IT development	9,570	13,260
Painting & renovation national office	40,000	40,000
Diversity & inclusion	4,965	6,000
Service projects	6,475	6,475
Allocation of membership fees to regions	49,500	49,500
	306,819	384,988
	306,819	384,988

These designated funds have been allocated from current and previous surpluses for anticipated future expenditure on specific projects.

*This has been set up to assist with building and renovation costs - both regionally and nationally. During the year €78,169 was directly utilised against this reserve fund.

Amounts in this fund include funds allocated to property in 2019 which was not expended to date due to delay in new National Training Centre re development due to Covid-19 pandemic.

12. Contingent liabilities

There were no contingent liabilities as at 30 June 2022.

13. Capital commitments

There were no capital commitments as at 30 June 2022.

14. Related party transactions

There were no related party transactions during the period.

15. Post balance sheet events

On 1 July, Irish Girl Guides CLG acquired the assets, business and undertaking, and assumed the debts and liabilities of the unincorporated body known as 'Irish Girl Guides', charity registration number 20006327, CHY number 4726.

In addition, the current phase of redevelopment of the charity's new National Training Centre in Tallaght was completed in the second quarter of 2023 and the headquarters of the charity was moved from the old premises at 27 Pembroke Park, Ballsbridge, Dublin 4 to the new address at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24.

Notes to the financial statements

continued

16. Approval of financial statements

The Board of Trustees (Executive Committee) & General Council approved these financial statements for issue on

17. Administration expenses

	6 month period ended 30 June 2022 €	<i>12 month period ended 31 December 2021 €</i>
Salaries and pensions	197,549	391,887
Other staff costs	5,707	6,647
Rent National Training Centre	18,000	36,000
Regional grants and membership transfers to regions	-	65,653
National branch & committees	11,607	37,652
Fundraising	3,739	328
Cookie expenditure	-	2,832
Publications	945	2,925
Trefoil news	21,876	24,011
Public relations	6,102	4,018
Travel expenses volunteers	255	1,544
Insurance	16,554	35,711
Administration & overhead costs	16,932	22,479
IT costs	25,254	46,700
Subscriptions & affiliations	4,640	9,102
Audit fees	6,977	6,845
Professional & legal fees	3,760	4,513
Bank charges	1,779	1,906
Specific grant expenditure	495	103,627
Provision movement	-	20,500
Provision for diminution in value of investments	-	(4)
International conferences	3,168	-
	345,339	824,876

Notes to the financial statements

continued

18. Income and expenditure account - Octagon

	6 month period ended 30 June 2022 €	12 month period ended 31 December 2021 €
Booking fees	50	33,630
Fundraising	-	787
Merchandise sales	-	1,317
Other Grants, sponsorship and sundry income	600	76,560
Total income	650	112,294
Octagon Camp expenditure		
Merchandise purchases	-	687
Camp SDG Action Kit	-	63,029
Camp activities and programme	331	23,597
Camp uniform	-	10,906
Camp overheads	5,335	3,345
Travel expenses	-	864
Postage	5	10,177
Bank charges	199	393
	5,870	112,998
Deficit for the period	5,220	704

Due to COVID restrictions, the Octagon International Camp was held online between 31 July and 2 August 2021. Some residual spending related to the camp occurred in 2022, funded in part by grants received in 2021. This expenditure is reflected in the 2022 financial statements, as per above details.

Notes to the financial statements

continued

19. Income and expenditure account - Distribution

	6 month period ended 30 June 2022 €	12 month period ended 31 December 2021 €
Income	77,251	123,951
Cost of sales		
Opening stock	183,428	222,167
Purchases	29,939	29,177
Postage and packaging	10,061	11,936
Closing stock	(207,388)	(183,428)
	<u>16,040</u>	<u>79,852</u>
Gross Profit	61,211	44,099
Salaries	17,723	25,720
Other staff costs	-	264
Insurance	966	2,131
Administration	-	1,434
IT maintenance	7,062	3,428
Audit fee	2,203	2,134
Miscellaneous	7	206
Bank charges	2,108	2,606
	<u>30,069</u>	<u>37,923</u>
Surplus for the period	<u>31,142</u>	<u>6,176</u>

Notes to the financial statements

continued

20. Income and Expenditure Account - National Memorial Cottage

	6 month period ended 30 June 2022 €	12 month period ended 31 December 2021 €
Rent and other charges	3,582	250
Total income	3,582	250
Expenditure		
Administration	285	512
Utilities	1,032	1,910
Maintenance	1,367	900
Security	-	651
Insurance	-	1,542
Bank charges	14	21
	2,698	5,536
Surplus / (deficit) for the period	884	(5,286)

6. Irish Girl Guides CLG Directors' Report And Financial Statements

Year Ended 31st December 2022

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Charity Information

Directors	Amanda O'Sullivan, Chairperson Annamarie Lawlor Caroline Flanagan Jennifer (Jenny) Gannon Evelyn Hayes Eve Moody Kathleen (Kathy) Walsh (appointed 1 January 2022) Ciara O' Reilly (appointed 1 January 2022) Andrea Lazenby Simpson (appointed 1 January 2022) Fiona O' Connor (appointed 29 January 2022) Julie Stephens (resigned 29 January 2022) Maureen Murphy (resigned 3 September 2022) Gillian Finan (resigned 3 December 2022) Aisling Claffey (appointed 1 July 2022) Joanne Dowdall (appointed 3 September 2022) Deirdre Henley (appointed 3 September 2022) Jillian van Turnhout (appointed 3 September 2022) Dara Callanan (appointed 3 December 2022)
Company Secretary	Gillian Finan (resigned 3 December 2022) Jillian Van Turnhout (appointed 3 December 2022)
Company Registered Number	657940
Revenue Number	CHY 22959
CRA Number	20206301
Registered Office	Trefoil House 27 Pembroke Park Ballsbridge Dublin 4 From 2023: Unit 2 The Square Industrial Complex Belgard Square East Tallaght Dublin 24
Independent Auditor	RBK Business Advisors Chartered Accountants & Statutory Audit Firm Termini 3 Arkle Road Sandyford Dublin 18

Charity Information

continued

Bankers

Allied Irish Bank Plc
Bank Centre
PO Box 1121
Dublin 4

Solicitors

Shannon & O'Connor Solicitors
6 Hatch Street Lower
Dublin 2

Directors' Report

The Directors present their annual report and the audited financial statements for the year ended 31 December 2022.

This set of financial statements is prepared by Irish Girl Guides in accordance with accounting standards issued by the Financial Reporting Council, including FRS 102 "the Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS102").

CHANGE FROM UNINCORPORATED TO A COMPANY LIMITED BY GUARANTEE (CLG)

Irish Girl Guides CLG was incorporated in September 2019 but has been a dormant company which did not trade until 30 June 2022. On 1 July 2022, Irish Girl Guides CLG acquired the assets, business undertaking and assumed the debts and liabilities of the unincorporated body known as 'Irish Girl Guides', charity registration number 20006327 and CHY number 4726.

REFERENCE AND ADMINISTRATIVE DETAILS

The organisation is a charitable company with a registered office at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24. The Charity trades under the name Irish Girl Guides. The company registered number is 657940 and the charity registration number and CHY numbers are 20206301 and 22959 respectively.

The Charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997.

DIRECTORS AND SECRETARY

The names of persons who at any time during the financial year and since the year end unless otherwise stated were Directors of the charity are as follows:

Amanda O'Sullivan, Chairperson
Annamarie Lawlor
Caroline Flanagan
Jennifer (Jenny) Gannon
Evelyn Hayes
Eve Moody
Kathleen (Kathy) Walsh (appointed 1 January 2022)
Ciará O' Reilly (appointed 1 January 2022)
Andrea Lazenby Simpson (appointed 1 January 2022)
Fiona O' Connor (appointed 29 January 2022)
Julie Stephens (resigned 29 January 2022)
Maureen Murphy (resigned 3 September 2022)
Gillian Finan (resigned 3 December 2022)
Aisling Claffey (appointed 1 July 2022)
Joanne Dowdall (appointed 3 September 2022)
Deirdre Henley (appointed 3 September 2022)
Jillian van Turnhout (appointed 3 September 2022)
Dara Callanan (appointed 3 December 2022)

Gillian Finan held the position of company secretary until her resignation on 3 December 2022. Jillian Van Turnhout was appointed as company secretary on 3 December 2022 and is company secretary as at the date of the approval of these financial statements.

Directors' Report

continued

PRINCIPAL ACTIVITIES AND OBJECTIVES

The charity's main object is to enable girls and young women to develop to their fullest potential as responsible citizens of the world.

As objects incidental and ancillary to the attainment of the main object, the charity has the following subsidiary objects –

- (a) Irish Girl Guides provides an environment where girls and young women from all backgrounds can grow in self-confidence and develop a variety of skills in an unpressured atmosphere. This is done through a variety of activities to encourage girls and young women to:
 - a. live by the Guide Promise and the Guide Law,
 - b. develop leadership skills,
 - c. develop a knowledge and understanding of spiritual values in their daily lives,
 - d. be involved in decision-making,
 - e. learn practical indoor and outdoor skills,
 - f. participate in the international aspects of Guiding,
 - g. behave responsibly in upholding the laws of Ireland,
 - h. be aware of and care for the needs of others,
 - i. appreciate and use environmental resources responsibly;
- (b) to acquire the assets, business and undertaking, and to assume the debts and liabilities of the unincorporated body known as 'Irish Girl Guides', Charity Registration Number 20006327, CHY Number 4726 and to carry on its business in succession thereto.

BUSINESS REVIEW AND FINANCIAL RESULTS

The financial results for the year ended 31 December 2022 are outlined in the Statement of Comprehensive Income, the Balance Sheet, and the Statement of Cash Flows and are further explained in the notes to the financial statements including a summary of significant accounting policies set out in Note 2.

During the year ended 31 December 2022, Irish Girl Guides incurred a deficit of €63,410.

Income for the financial year was €636,106 which is derived from a range of income including membership fees, grants, sponsorship, donations and distribution centre income.

Expenditure levels for the financial year were €699,516. Expenditure includes all direct expenditure associated with the provision of charity's services for the National Office, Distribution Centre and the National Memorial Cottage, as well as the charity's regions, areas and districts.

At 31 December 2022, the Charity has assets of €1,673,889 and liabilities of €242,143. Irish Girl Guides is in a positive asset position at the balance sheet date.

At 31 December 2022, the Charity held total reserves of €1,431,746. At 31 December 2022, €150,510 of these reserves were designated provisions for future development and expenditure on specific projects. An additional €16,517 of the reserves related to closed units.

Directors' Report

continued

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee. The charity does not have a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding one Euro (€1).

The charity was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association (or Constitution) and managed by a Board of Directors.

The charity has been granted charitable tax status under Sections 207 and 208 of the Taxes Consolidation Act 1997, Charity Number CHY 22959 and is registered with the Charities Regulatory Authority CRA Number 20206301.

PLANS FOR FUTURE PERIODS

The Directors are not expecting to make any significant changes in the nature of the business in the near future.

EVENTS AFTER THE BALANCE SHEET DATE

The current phase of redevelopment of the organisation's new National Training Centre in Tallaght was completed in the second quarter of 2023 and the headquarters of the organisation was moved from our old premises at 27 Pembroke Park, Ballsbridge, Dublin 4 to our new address at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24..

POLITICAL DONATIONS

The charity made no political donations during the year.

GOING CONCERN

The financial statements have been prepared on the going concern basis which assumes that the charity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Directors have prepared budgets and cashflows for a period of at least 12 months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the charity's ability to meet its liabilities as they fall due and to continue as a going concern. On this basis, the Directors are satisfied that the charity has the ability to continue as a going concern for a period of at least 12 months from the date of approval of these financial statements and that the going concern basis of preparation is appropriate.

ACCOUNTING RECORDS

The measures taken by the Directors to ensure compliance with the requirements of Sections 281 to 285 of the Companies Act 2014 with regard to the keeping of accounting records, are the employment of two appropriately qualified accounting personnel with the support from a volunteer team including a National Treasurer and Finance & Audit Committee and the maintenance of computerised accounting systems. The charity's accounting records are maintained at the company's registered office at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24.

Directors' Report

continued

STATEMENT OF RELEVANT AUDIT INFORMATION

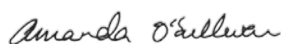
Each of the persons who are Directors at the time when this Directors' Report is approved has confirmed that:

- so far as the Director is aware, there is no relevant audit information of which the charity's auditor are unaware, and
- the Director has taken all the steps that ought to have been taken as a Director in order to be aware of any relevant audit information and to establish that the charity's auditor are aware of that information.

INDEPENDENT AUDITOR

RBK Business Advisers were appointed as statutory auditor during the year in accordance with the provisions of Section 380 of the Companies Act 2014 and have expressed a willingness to continue in office in accordance with Section 383(2) of the Companies Act 2014.

This report was approved by the Board of Directors on and signed on its behalf by.



Amanda O'Sullivan
Director



Fiona O' Connor
Director

Date: 2 September 2023

Directors' Responsibilities Statement

The Directors are responsible for preparing the Directors' Report and the financial statements in accordance with Irish law and regulations.

Irish company law requires the Directors to prepare the financial statements for each financial year. Under the law, the Directors have elected to prepare the financial statements in accordance with the Companies Act 2014 and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS102").

Under company law, the Directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date, of the surplus or deficit for that year and otherwise comply with the Companies Act 2014.

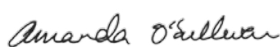
In preparing these financial statements, the Directors are required to:

- select suitable accounting policies for the charity's financial statements and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Directors are responsible for ensuring that the charity keeps or causes to be kept adequate accounting records which correctly explain and record the transactions of the charity, enable at any time the assets, liabilities, financial position and surplus or deficit of the charity to be determined with reasonable accuracy, enable them to ensure that the financial statements and Directors' Report comply with the Companies Act 2014 and enable the financial statements to be audited. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in Ireland governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Signed on behalf of the Board of Directors by:



Amanda O'Sullivan
Director



Fiona O' Connor
Director

Date: 2 September 2023

Independent Auditor's Report

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Opinion

We have audited the financial statements of Irish Girl Guides CLG (the 'Charity') for the year ended 31 December 2022, which comprise the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cash Flows and the notes to the financial statements, including a summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is Irish law and Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

In our opinion, the financial statements:

- give a true and fair view of the assets, liabilities and financial position of the charity as at 31 December 2022
- have been properly prepared in accordance with Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'; and
- have been properly prepared in accordance with the requirements of the Companies Act 2014.

Other Matter - Comparative Information

In the year ended 31 December 2021, Irish Girl Guides CLG was dormant and did not trade. Therefore, under Section 365 of the Companies Act 2014, the financial statements for the year ended 31 December 2021 were not subject to audit. As the charity was exempt from preparing audited financial statements, the comparative information for the year ended 31 December 2021 has not been audited.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (Ireland) (ISAs (Ireland)) and applicable law. In connection with our audit of the financial statements, 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 financial statements in Ireland, including the Ethical Standard for Auditors (Ireland) issued by the Irish Auditing and Accounting Supervisory Authority (IAASA), 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 Directors' 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 the date when the financial statements are authorised for issue.

In connection with our audit of the financial statements, our responsibilities and the responsibilities of the

Independent Auditor's Report

continued

Directors with respect to going concern are described in the relevant sections of this report.

Other Information

The Directors 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. In connection with our audit of the financial statements, 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.

In connection with our audit of the financial statements, 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion on Other Matters Prescribed by the Companies Act 2014

In our opinion, based on the work undertaken in the course of the audit, we report that:

- we have obtained all the information and explanations which we consider necessary for the purpose of our audit;
- the accounting records of the charity were sufficient to permit the financial statements to be readily and properly audited;
- the financial statements are in agreement with the accounting records;
- the information given in the Director's Report is consistent with the financial statements; and
- the Director's Report has been prepared in accordance with the Companies Act 2014.

Matters on Which we are Required to Report by Exception

Based on the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified any material misstatements in the Directors' Report.

The Companies Act 2014 requires us to report to you if, in our opinion, the requirements of any of sections 305 to 312 of the Act, which relate to disclosures of directors' remuneration and transactions are not complied with by the charity. We have nothing to report in this regard.

Independent Auditor's Report

continued

Respective Responsibilities and Restrictions on Use

Responsibilities of Directors

As explained more fully in the Directors' Responsibilities Statement, the Directors are responsible for the preparation of the financial statements in accordance with the applicable financial reporting framework that 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 Directors 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 management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditors' Responsibilities for the Audit of the Financial Statements

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 (Ireland) 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.

As part of an audit in accordance with ISAs (Ireland), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion of the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditors' Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditors' Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Independent Auditor's Report

continued

The Purpose Of Our Audit Work and To Whom We Owe Our Responsibilities

This report is made solely to the charity's members, as a body, in accordance with Section 391 of the Companies Act 2014. In connection with our audit of the financial statements, our audit work has been undertaken so that we might state to the charity's members 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 charity's members, as a body, for our audit work, for this report, or for the opinions we have formed.



Ronan Kilbane
for and on behalf of
RBK Business Advisors
Chartered Accountants & Statutory Audit Firm
Termini
3 Arkle Road
Sandyford
Dublin 18

Date: 2 September 2023

Statement of comprehensive income

	Note	2022 €	2021 €
Income from Charitable Activities	4	544,607	-
Distribution Centre Income	5	91,499	-
Total Income		636,106	-
Expenditure on Charitable Activities	6	(540,993)	-
Distribution Centre Expenses	7	(154,951)	-
National Memorial Cottage Expenses	8	(3,572)	-
Operating Deficit		(63,410)	-
Deficit for the Year		(63,410)	-
Other Comprehensive Income			
Other Comprehensive Income		-	-
Total Comprehensive Income for the Year		(63,410)	-

There were no recognised gains and losses for 2022 other than those included in the statement of comprehensive income above.

Balance Sheet

	Note	2022 €	2021 €
Fixed Assets			
Tangible Assets	12	1,283	-
Financial Assets - Investments	13	77,026	-
		<u>78,309</u>	<u>-</u>
Current Assets			
Stocks	14	167,289	-
Debtors	15	473,670	-
Cash at Bank and In Hand	16	954,621	-
		<u>1,595,580</u>	<u>-</u>
Creditors: Amounts Falling Due Within One Year	17	(242,143)	-
		<u>1,353,437</u>	<u>-</u>
Net Current Assets		<u>1,353,437</u>	<u>-</u>
Total Assets Less Current Liabilities		<u>1,431,746</u>	<u>-</u>
Capital and Reserves			
Other Reserves	18	882,542	-
Profit and Loss Account	18	549,204	-
		<u>1,431,746</u>	<u>-</u>
Total Funds		<u>1,431,746</u>	<u>-</u>

The financial statements were approved and authorised for issue by the Board of Directors and signed on their behalf by:

Amanda O'Sullivan

Amanda O'Sullivan
Director

Fiona O'Connor

Fiona O' Connor
Director

Date: 2 September 2023

The notes on pages 15 to 28 form part of these financial statements.

Statement of cash flows

	2022 €	2021 €
Cash Flows from Operating Activities		
Deficit for the Financial Period	(63,410)	-
Adjustments for:		
(Increase) in Stocks	(167,289)	-
(Increase) in Debtors	(473,670)	-
Increase in Creditors	242,143	-
Transfer of Business Reserves	919,433	-
Funds Introduced - Closed Units, Regions, Areas & Districts	732,032	-
Net Cash Generated from Operating Activities	1,189,239	-
Cash Flows from Investing Activities		
Purchase of Tangible Fixed Assets	(1,283)	-
Property Development in Irish Girl Guides Trust Corporation CLG	(156,309)	-
Transfer of Investments on 1 July 2022	(77,026)	-
Net Cash from Investing Activities	(234,618)	-
Net Increase in Cash and Cash Equivalents	954,621	-
Cash and Cash Equivalents at the End of Period	954,621	-
Cash and Cash Equivalents at the End of Period Comprise:		
Cash at Bank and In Hand	954,621	-
	954,621	-

The notes on pages 15 to 28 form part of these financial statements.

Notes to the financial statements

1. GENERAL INFORMATION

These financial statements comprising of the Statement of Comprehensive Income, the Balance Sheet, the Statement of Cashflows and the related notes constitute the financial statements of Irish Girl Guides CLG for the year ended 31 December 2022 and have been prepared in accordance with the accounting standards issued by the Financial Reporting Council, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

Irish Girl Guides CLG was incorporated in September 2019 but has been a dormant company which did not trade until 30 June 2022. On 1 July 2022, Irish Girl Guides CLG acquired the assets, business undertaking, and assumed the debts and liabilities of the unincorporated body known as 'Irish Girl Guides', charity registration number 20006327 and CHY number 4726.

Irish Girl Guides is a company limited by guarantee and is a public entity incorporated in Ireland (Company Registration Number: 657940) with a registered office at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24, previously 27 Pembroke Park, Ballsbridge, Dublin 4.

2. ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the financial statements.

2.1 Basis of Preparation of Financial Statements

The financial statements have been prepared on the going concern basis, under the historical cost convention and in accordance with the financial reporting standards of the Financial Reporting Council, including FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' ("FRS 102") and the Companies Act 2014.

The Irish Girl Guides meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going Concern

The Directors have prepared financial statements on the going concern basis which assumes that the charity has the ability to meet its liabilities as they fall due and will continue in operational existence for the foreseeable future.

The Directors have considered available resources and have also considered the availability of future funding and the support of its funders and have prepared budgets and cashflows for a period of at least 12 months from the date of approval of the financial statements. These budgets and cashflows demonstrate that the Directors are in a position to manage the activities of the charity such that existing funds available to the Directors together with committed funding will be sufficient to meet the charity's obligations and there is no material uncertainty regarding the charity's ability to meet its liabilities as they fall due and to continue as a going concern.

On that basis, the Directors do not consider that a material uncertainty exists in relation to going concern and have deemed it appropriate to prepare the financial statements on a going concern basis.

The financial statements do not include any adjustments that would result if the charity was unable to continue as a going concern.

Notes to the financial statements

continued

2. ACCOUNTING POLICIES (continued)

2.3 Currency

Functional and presentation currency:

Items included in the financial statements of the charity are measured using the currency of the primary economic environment in which the charity operates ("the functional currency"). The financial statements are presented in Euro, which is the charity's functional and presentation currency and is denoted by the symbol "€".

2.4 Income

All incoming resources are included in the Statement of Comprehensive Income when the charity is entitled to the income, the amount can be quantified with reasonable accuracy and it is probable the income will be received.

Voluntary income received by way of certain grants, donations and gifts are included in full in the Statement of Comprehensive Income when receivable.

Membership fees are accounted for in the Statement of Comprehensive Income on a cash receipts basis.

Income from government grants, whether capital or revenue grants, are recognised when the charity has entitlement to the income, any performance conditions attaching to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

2.5 Expenditure

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees, costs of legal advice for Directors and costs linked to the strategic management of the charity including the cost of Director's meetings.

Expenditure for certain future development projects is provided for in the Statement of Comprehensive Income in the year the project is agreed.

2.6 Taxation

No charge to current or deferred corporation taxation arises as the charity has been granted charitable status under Sections 207 and 208 of the Taxes Consolidation Act 1997 (CHY Number 22959). All income and expenditure is incurred inclusive of any VAT incurred.

Notes to the financial statements

continued

2. ACCOUNTING POLICIES (continued)

2.7 Tangible Fixed Assets

The premises of the Irish Girl Guides CLG, which are principally Trefoil House, 27 Pembroke Park, Ballsbridge, Dublin 24 and from 2023 onwards, the Irish Girl Guides National Training Centre at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24, the National Memorial Cottage at Enniskerry and the outdoor training centres are not included in the Balance Sheet as title to these properties resides with the Irish Girl Guides Trust Corporation CLG.

Other tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write-off the original cost or valuation of the tangible fixed assets, less their estimated residual value, over their expected useful lives, as set out below.

Depreciation is charged so as to allocate the cost of the tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method. Depreciation is provided on the following basis:

Fixtures and fittings - 20% straight line

The charity's policy is to review the remaining useful economic lives and residual values of fixtures and fittings on an ongoing basis and to adjust the depreciation charge to reflect the remaining estimated useful economic life and residual value.

Fully depreciated fixtures and fittings are retained in the cost of fixtures and fittings and related accumulated depreciation until they are removed from service. In the case of disposals, assets and related depreciation are removed from the financial statements and the net amount, less proceeds from disposal, is charged or credited to the Statement of Comprehensive Income.

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairments are recognised in the Statement of Comprehensive Income.

2.8 Investments

Quoted investments included in investments are stated in the Balance Sheet at market value. In arriving at their market value, investments are valued at middle market prices ruling at close of business at the Balance Sheet date.

Other investments represent cash deposits with financial institutions.

2.9 Cash and Cash Equivalents

Cash is represented by cash in hand and deposits with financial institutions repayable without penalty on notice of not more than 24 hours.

Cash equivalents are highly liquid investments that mature in no more than three months from the date of acquisition and that are readily convertible to known amounts of cash with insignificant risk of change in value.

Notes to the financial statements

continued

2. ACCOUNTING POLICIES (continued)

2.10 Stocks

Stocks are stated at the lower of cost and net realisable value. Cost comprises the cost of purchase with the addition of charges such as freight or duty where appropriate. Net realisable value comprises the actual or estimated selling prices less all costs to be incurred in selling and distribution.

2.11 Trade and Other Debtors

Short-term debtors are measured at transaction price, less any impairment. Loans receivable are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method, less any impairment.

2.12 Trade and Other Creditors

Short-term creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

2.13 Provisions

Provisions are recognised when the charity has a present legal or constructive obligation as a result of past events; it is probable that an outflow of resources will be required to settle the obligation; and the amount of the obligation can be estimated reliably.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

Provisions are measured at the present value of expenditures expected to settle the obligation using a pre-tax rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to passage of time is recognised as a finance cost within expenditure on charitable activities.

2.14 Employee Benefits

The charity provides a range of benefits to its employee, including paid holiday arrangements.

Short-Term Benefits

Short term benefits, including holiday pay and other similar non-monetary benefits, are recognised as an expense in the period in which the service is received.

2.15 Exceptional Items

Exceptional items are transactions that fall within the ordinary activities of the charity but are presented separately due to their size or incidence.

Notes to the financial statements

continued

2. ACCOUNTING POLICIES (continued)

2.16 Contingencies

Contingent liabilities, arising as a result of past events, are not recognised when (i) it is not probable that there will be an outflow of resources or that the amount cannot be reliably measured at the reporting date or (ii) when the existence will be confirmed by the occurrence or non-occurrence of uncertain future events not wholly within the Charity's control. Contingent liabilities are disclosed in the financial statements unless the probability of an outflow of resources is remote.

Contingent assets are not recognised. Contingent assets are disclosed in the financial statements when an inflow of economic benefits is probable.

3. Critical Accounting Estimates and Areas of Judgement

The preparation of these financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses.

Judgements and estimates are continually evaluated and are based on historical experiences and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Revisions to accounting estimates are recognised in the period in which the estimate is revised, if the revision affects only that period, or in the period of the revision and future periods, if the revision affects both current and future periods.

The charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results. The estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed below:

Going Concern

The Directors have prepared budgets and cashflows for a period of at least 12 months from the date of approval of the financial statements which demonstrate that there is no material uncertainty regarding the Charity's ability to meet its liabilities as they fall due and to continue as a going concern. On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

Notes to the financial statements

continued

4. Income from Charitable Activities

	2022 €	2021 €
Membership Fees	133,740	-
Department of Children, Equality, Disability, Integration and Youth (DCEDIY) - Youth Service Grant	224,498	-
Other Grants, Sponsorship & Sundry Income (see 4.1. below)	181,357	-
Sundry Income for Areas/Districts	5,012	-
Total	544,607	-

4.1. Other Grants, Sponsorship & Sundry Income

	2022 €	2021 €
Event Income	12,272	-
Eileen Beatty Scholarship	565	-
Gaiety Pantomime	19,199	-
World Thinking Day Fund	(2,065)	-
Department of Children, Equality, Disability, Integration and Youth (DCEDIY) Capital Grant	28,560	-
ESB Enegy for Generations Grants	14,200	-
National Youth Council of Ireland (NYCI) STEAM in Youth Work Grant	499	-
Revenue Commissioners Income Schemes	1,255	-
DCEDIY - Léargas European Year of Youth 2022 Micro Grant Scheme	7,880	-
Health Service Executive (HSE) National Lottery Funding	1,000	-
Dublin Bus Community Spirit Grant	1,000	-
Department of Foreign Affairs*	23,333	-
Albert Gubay Foundation	20,000	-
Other Donations	18,706	-
Sponsorship - Janssen Sciences Lego League Sponsorship	15,000	-
Trefoil News Advertising - Bank of America	6,074	-
Miscellaneous Income	13,879	-
Total	181,357	-

* This funding received from Irish Aid at the Department of Foreign Affairs. Irish Aid is the Government's overseas development programme which supports partners working in some of the world's poorest countries. Irish Aid also supports global citizenship and development education in Ireland to encourage learning and public engagement with global issues.

Notes to the financial statements

continued

5. Distribution Centre Income

	2022 €	2021 €
Sales	91,499	-
Total	91,499	-

6. Expenditure on Charitable Activities

	2022 €	2021 €
Wages & Salaries Costs	191,913	-
Staff Training and Welfare	6,900	-
Travel Expenses	1,040	-
Staff Recruitment Costs	1,260	-
Governance Costs	18,809	-
Programme Expenses	21,771	-
Events & Conferences	78,594	-
Gaiety Pantomime Costs	21,900	-
Grants Expenditure	12,165	-
Training	7,839	-
IT	46,227	-
Area & District Expenses	31,767	-
Publications	22,974	-
Public Relations	4,712	-
Administration Costs	34,921	-
Property & Facilities Management	34,990	-
Bank & Online Charges	3,209	-
Total	540,991	-

Notes to the financial statements

continued

7. Distribution Centre Expenses

	2022 €	2021 €
Wages & Salaries Costs	25,458	-
Other Staff Expenses	50	-
Governance Costs	3,000	-
IT	1,583	-
Administration Costs	46	-
Finance Costs	2,197	-
Purchases	113,388	-
Cost of Sales	9,141	-
Bad Debts	88	-
	<u>154,951</u>	<u>-</u>

8. National Memorial Cottage Expenses

	2022 €	2021 €
Utilities	1,304	-
Administration Costs	80	-
Maintenance	2,170	-
Bank Charges	18	-
Total	<u>3,572</u>	<u>-</u>

9. Deficit on Ordinary Activities

The operating deficit is stated after charging:

	2022 €	2021 €
Depreciation of Tangible Fixed Assets	-	-
Pension Costs	-	-
Auditors' Remuneration	11,000	-
	<u>11,000</u>	<u>-</u>

Notes to the financial statements

continued

10. Employees Costs

	2022 €	2021 €
National Office Salaries	121,045	-
Distribution Centre Salaries	23,105	-
Regions & Districts Salaries	51,853	-
Other Wages & Salaries	1,359	-
National Office PAYE/PRSI	12,893	-
Distribution Centre PAYE/PRSI	2,353	-
Regions & Districts PAYE/PRSI	4,665	-
Other PAYE/PRSI	98	-
	<u>217,371</u>	<u>-</u>

The average number of persons employed by the charity during the year was as follows:

	31 December 2022 No.
National Office Staff	9
Distribution Centre Staff	4
Regions & Districts Staff	9
Management	2
Other Staff	1
	<u>25</u>

In 2021, there were no employees.

There were no employer pension contributions during the period.

11. Director's Remuneration and Expenses

During the year, no Directors received any remuneration or other benefits (2021: €NIL).

During the year ended 31 December 2022, no Director expenses have been incurred (2021: €NIL).

Notes to the financial statements

continued

12. Tangible Fixed Assets

	Furniture and Fittings €
Cost or Valuation	
Additions	1,283
At 31 December 2022	<u>1,283</u>
Net book value	
At 31 December 2022	<u><u>1,283</u></u>

13. Financial Assets - Investments

	2022 €	2021 €
Investment Accounts (see 13.1 below)	<u>77,026</u>	<u>-</u>

13.1. Eileen Beatty Bequest Investment Accounts

	2022 €	2021 €
Transferred at 1 July 2022		
AIB Ordinary Shares*	26	-
Eileen Beatty International Post Office Savings	77,000	-
Total	<u><u>77,026</u></u>	<u><u>-</u></u>

* The market value of the AIB Ordinary Shares at 31 December 2022 was €26.

Notes to the financial statements

continued

14. Stocks

	2022 €	2021 €
Goods for Resale - Distribution Centre	167,289	-
	<u>167,289</u>	<u>-</u>

Stocks represent goods purchased in a finished condition ready for resale by the Distribution Centre. The estimated replacement cost is not materially different from the costs of purchasing.

15. Debtors

	2022 €	2021 €
Trade Debtors	16,495	-
Grant Receivable	167,523	-
Prepayments	(829)	-
Irish Girl Guides Trust Corporation CLG	290,481	-
	<u>473,670</u>	<u>-</u>

16. Cash at Bank and In Hand

	2022 €	2021 €
Various Bank Accounts	282,515	-
Property Development Fund Bank Account	67,539	-
Programme & Training No. 1 Bank Account	3,025	-
Programme & Training No. 2 Bank Account	1,738	-
Regional Funds Bank Accounts	509,612	-
Distribution Bank Accounts	59,044	-
National Memorial Cottage Bank Account	9,535	-
Area & Districts Funds Bank Accounts	21,608	-
International Group Travel Fund Bank Account	5	-
Total	<u>954,621</u>	<u>-</u>

Notes to the financial statements

continued

17. Creditors

	2022 €	2021 €
Trade Creditors	158,926	-
Deposits on Hand	3,400	-
PAYE/PRSI/USC	6,810	-
Bank Overdrafts & Credit Cards	2,490	-
Accruals	23,850	-
Deferred Income	46,667	-
	<u>242,143</u>	<u>-</u>

18. Statement of Changes in Capital and Reserves

	Profit & Loss Account €	Designated Funds for Future Development & Expenses €	Closed Units Reserve €	Areas & Districts Reserve €	Total €
Opening Balance at 1 January 2022	-	-	-	-	-
Reserves Transferred from Irish Girl Guides at 1 July 2022*	612,614	306,819	-	-	919,433
Closed Units Funds Introduced**	-	-	16,517	-	16,517
Regions, Areas & Districts Funds Introduced***	-	-	-	715,515	715,515
Property Development Fund Expenditure (see 18.1 below)	-	(156,309)	-	-	(156,309)
Deficit for the Year	(63,410)	-	-	-	(63,410)
Closing Balance at 31 December 2022	<u>549,204</u>	<u>150,510</u>	<u>16,517</u>	<u>715,515</u>	<u>1,431,746</u>

Notes to the financial statements

continued

* On 1 July 2022, Irish Girl Guides CLG acquired the assets, business undertaking and assumed the debts and liabilities of the unincorporated body known as 'Irish Girl Guides', charity registration number 20006327 and CHY number 4726.

** During the year ended 31 December 2022, funds were introduced in respect of units which closed over recent years. In the event of a unit closing, funds are transferred to a relevant Regional bank account and held as restricted funds until such time as the unit reopens. If a unit does not reopen within five years, funds are released from restricted amounts to general funds available for Regional expenditure and activities.

*** During the year ended 31 December 2022, the Irish Girl Guides CLG introduced funds from regions, areas and districts. Historically, the Irish Girl Guides provided funding to regions, areas and districts but the respective regions, areas and districts were responsible for the recording of their own funds.

18.1. Breakdown of Designated Funds for Future Development and Expenses

	2022 €	2021 €
International Camps	40,000	-
Website & IT Development	9,570	-
Painting & Renovation - National Office	40,000	-
Diversity & Inclusion	4,965	-
Service Projects	6,475	-
Allocation of Membership Fees to Regions	49,500	-
Total	150,510	-

These designated funds have been allocated from current and previous surpluses for anticipated future expenditure on specific projects.

19. Contingent Liabilities

There were no contingent liabilities at 31 December 2022.

20. Capital Commitments

There were no capital commitments at the balance sheet date.

21. Company Status

The charity is a company limited by guarantee, not having a share capital and consequently the liability of members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the charity on winding up such amounts as may be required not exceeding one Euro (€1).

Notes to the financial statements

continued

22. Related Party Transactions

As outlined in note 15, at the balance sheet date, there is an amount of €290,481 owing from the Irish Girl Guides Trust Corporation CLG. Additionally, during the year ended 31 December 2022, the charity paid rent of €36,000 to the Irish Girl Guides Trust Corporation CLG for the use of premises located at Unit 2, the Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24. These entities are related by virtue of common Directors.

23. Post Balance Sheet Events

The current phase of redevelopment of the charity's new National Training Centre in Tallaght was completed in the second quarter of 2023 and the headquarters of the charity was moved from the old premises at 27 Pembroke Park, Ballsbridge, Dublin 4 to the new address at Unit 2, The Square Industrial Complex, Belgard Square East, Tallaght, Dublin 24.

24. Controlling Party

The charity is controlled by the Board of Directors acting in concert.

25. Approval of Financial Statements

The Directors approved these financial statements for issue on 2 September 2023.

Appendix I - Income & Expenditure Account for Distribution Centre

	2022 €	2021 €
Income		
Sales Income	91,499	-
	<u>91,499</u>	<u>-</u>
Cost of Sales		
Opening Stock	207,388	-
Purchases	73,290	-
Carriage	9,141	-
Bad Debts	88	-
Closing Stock	(167,289)	-
	<u>122,618</u>	<u>-</u>
Gross Profit	(31,119)	-
Other Expenditure		
Salaries	25,458	-
Other Staff Costs	50	-
Governance Costs	3,000	-
IT	1,583	-
Administration Costs	46	-
Legal & Professional Costs	2,197	-
	<u>32,334</u>	<u>-</u>
(Deficit) for the Year	<u>(63,453)</u>	<u>-</u>

Appendix II - Income & Expenditure Account for National Memorial Cottage

	2022	2021
	€	€
Income		
Rent & Other Charges	-	-
	<u>-</u>	<u>-</u>
Expenditure		
Utilities	1,304	-
Administration Costs	80	-
Maintenance	2,170	-
Bank Charges	18	-
	<u>3,572</u>	<u>-</u>
(Deficit) for the Year	<u><u>(3,572)</u></u>	<u><u>-</u></u>

Appendix III - Utilisation of DCEDIY Youth Services Grant

	2022	2021
	€	€
Grants for the Year		
Grants Received (Administered by Pobal)	445,533	438,904
	445,533	438,904
Allocation to National Activities (see 1 below)	358,133	370,342
Allocation to Regional, Branch & Committee Activities (see 2 below)	87,400	68,562
	445,533	438,904
1. Allocation of Youth Service Grant to National Activities		
Staff & Development Officers	256,904	279,642
IT Costs – OGM & National Office	7,500	7,500
Phone, Post, Light, Heat & Sundry Costs – National Office	13,229	6,700
Insurance	28,000	30,000
Public Relations Costs	8,500	4,000
Professional Fees	8,000	6,500
Rent	36,000	36,000
Total	358,133	370,342
2. Allocation of Youth Service Grant to Regional, Branch & Committee Activities		
Financial Assistance to Units (Regional)	-	7,500
Branches and Committees	48,900	32,562
Trefoil News and Publication Costs	28,500	21,000
Travel Expenditure	2,500	-
IT for Regions, Branches, Units & OGM	7,500	7,500
Total	87,400	68,562

Appendix III - Utilisation of DCEDIY Youth Services Grant

continued

The Irish Girl Guides are in compliance with the terms and conditions of Circular DCYA/YAU/02/2020 and the Department of Public Expenditure and Reform Circular 13/2014.

The Irish Girl Guides are in compliance with the Department of Finance circulars regarding tax clearance.

In line with the Governance Code, Irish Girl Guides has appropriate financial control in place which is monitored by the Finance Committee.

The purpose of the YSCG grant funding to Irish Girl Guides is to enable girls and young women to develop their fullest potential as responsible citizens of the world.

Mission Statement

The mission of the Irish Girl Guides is to enable girls and young women to develop to their fullest potential as responsible citizens of the world



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**An Roinn Leanaí, Combhionannais,
Míchumais, Lánpháirtíochta agus Óige**
Department of Children, Equality,
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