



Annual Report & Financial Statements for the year ended 31 December 2023





Published by Irish Girl Guides, National Training Centre

Unit 2, The Square Industrial Complex

Belgard Square East, Tallaght, Dublin, D24 FEX5

Printed by Doggett Group,

Building 3, Greenmount Ind Est,

Harolds Cross, Dublin 12

© Copyright and all rights reserved.

This publication or any portion thereof may not be reproduced or used in any manner whatsoever without the express written permission of the author. We have made every effort to ensure that the information in this book was correct at the time of publishing.

Email: info@irishgirlguides.ie

Website: www.irishgirlguides.ie

Follow us on social media: @IrishGirlGuides



Organisation Information

Official Name	Irish Girl Guides CLG
Established	1911
RCN	202006301
Revenue Number	CHY 22959
Company Registration Office	657940
Registered Office Organisation type	Company Limited by Guarantee without a Share Capital
Directors (Trustees) Members of the Board (Executive Committee)	

Name(s)	Role
Amanda O’Sullivan	Chief Commissioner (Chair of the Board)
Deirdre Henley	President
Fiona O’Connor	National Treasurer
Jenny Gannon	Programme & Training Commissioner
Aisling Claffey	International Commissioner
Evelyn Hayes	Chair of Finance and Audit
Jillian van Turnhout	Chair of Governance (Company Secretary)
Dara Callanan	Chair of Council of Irish Guiding Associations (CIGA)
Annamarie Lawlor	Regional Commissioner – North East
Andrea Lazenby Simpson	Regional Commissioner – Eastern
Ciara O’Reilly	Regional Commissioner – South West
Kathy Walsh	Regional Commissioner – North West
Caroline Flanagan ¹ Siobhán Coppinger ²	Regional Commissioner – West and Central Midlands Regional Commissioner – West and Central Midlands
Katriona Kiely ³ Eidín Burns ⁴	Regional Commissioner – Midwest Regional Commissioner – Midwest
Jo Dowdall	Regional Commissioner – South East
Eve Moody	National Youth Council of Ireland Delegate

¹ resigned 2 December 2023, ² appointed 2 December 2023, ³ resigned 13 February 2023, ⁴ appointed 2 September 2023

CEO	Claire Barkey / Lorraine McHugh
Bankers	Allied Irish Bank, Bank Centre, PO Box 1121, Dublin 4, D04 NV02
Auditors	RBK, Termini, 3 Arkle Road, Sandymount, Dublin, D178 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

Table of Contents

Organisation Information	4
1. Introduction and Welcome	6
Note from the Chief Commissioner.....	6
Note from the CEO	7
2. Who We Are: Our Purpose, Vision, Mission, and Core Values.....	8
IGG's Vision	8
IGG's Mission.....	8
IGG's Core Values and Key Objectives	8
IGG's Members.....	8
How We Work	9
What We Offer	9
3. Introduction to Irish Girl Guides' New Strategy	10
IGG Strategic Plan 2023-2028.....	10
IGG's Operational Objectives.....	11
4. Achievements and Performance	12
Summary of Achievement in 2023	12
Membership Snapshot	12
Achievements for the Girl	13
Achievements for the Volunteer	19
Achievements for the Organisation.....	24
5. Partnerships and Funding	28
6. Structure, Governance and Management.....	31
Structure	31
Governance	32
Management.....	38
7. Financial Review and Financial Statements	40

1. Introduction and Welcome

Note from the Chief Commissioner

It is an immense joy to present the IGG Annual Report and Financial statements for 2023. This was a year of growth for the organisation from the impact of the pandemic.

IGG is fully compliant with the Charities Governance Code and is committed to remaining compliant.

This was the year we finally saw the move from Trefoil House in Pembroke Park to the National Training Centre in Tallaght. This is a fantastic facility that has been developed to meet the needs of the organisation. The National Training Centre continues to be an ongoing project for IGG.

IGG volunteers have continued to provide many hours of leadership to girls and young women in their local communities. It was great to see activities resuming at a national level including Branch Day, the Chief Commissioners Award, and the National Guide Awards. Some of these events had taken place online over the past number of years and I am sure we can all agree it was great to get to an in-person event where we could re-engage and reconnect. The National Guide Awards would not have taken place in 2020, 2021, and 2022 without the Regional Commissioners and the Regional Committees who recognised the importance of the girls' achievements and wanted to ensure their recognition for this. To them, we offer our sincere Thank You for minding this important event in IGG's annual calendar.

2023 continued to be a year of staff recruitment and in March 2023 we said farewell to Claire Barkey, our CEO who had joined us in September 2020. Her commitment, leadership, and support during her two and half years with IGG were invaluable and much appreciated. Following an extensive recruitment process, at the end of July we welcomed Lorraine Mackey McHugh to the organization as



incoming CEO. Within IGG we are fortunate to have dedicated staff members who support the work of the volunteers at national, Regional, and Unit levels. This interaction is vital to ensure the progress of the organisation. I would like to thank all our staff for this commitment to the organisation and their continued support in the promotion of IGG.

In 2023 we launched a new vision for the organisation and a new strategic plan following stakeholder consultation in 2022. This plan supports the direction of the organisation and is monitored on an ongoing basis by the Board (Executive Committee) of IGG.

During 2023 there was continued development work by the Board (Executive Committee) on a restructuring process for the national organisation, which would support the organisation in meeting its fiduciary and statutory requirements. This review looked at the name of Executive Committee and has proposed a change to the name to reflect the role and responsibilities. The Board (Executive Committee) is responsible for all matters relating to governance, finance, risk, and strategic plan.

The standing committee structure was reviewed as part of this process and a proposal suggested to develop a Governance Committee to recognise the expanded work of the Finance Committee and to rename it the Finance and Audit Committee. To support IGG responsibilities to its employees a HR & Remuneration Committee was developed and the Regional Commissioners Council was embedded as a standing committee.

Programme and Training supports the work of the branches and committees. This is an ongoing piece of work into 2024. All this work has been undertaken to support the organisation in achieving its responsibilities. Further, a review was completed at the end of 2023 to review the number of Senior Branch members on all our committees. This is an area of strength for the organisation as we demonstrated that 95 percent of the committees had members under 30, which needs to continue as it supports the leadership development of the organisation and its individual members.

This year I had the honour of representing IGG as part of the CIGA contingent at the WAGGGS World Conference in Cyprus. It was such a privilege to represent our members at this event and to meet so many people who have the same goal and focus of "Giving Girls Confidence". This event looks at the big picture of WAGGGS, and my role was to consider the impact of decisions on volunteers and staff in IGG. This was my second World Conference but was a vastly distinct experience as it was an in-person event, a much richer and fulfilling experience than online. I would like to express my thanks and gratitude for being able to attend this event and to represent IGG.

Thank you again to all who support Irish Girl Guides, from the parents who trust the Leaders and the organisation to support the development of their daughters; to the girl who enjoys being a member of IGG; to the volunteers to provide the enriching environment; to the staff who support the work and to our partners and stakeholders who team with us to support our organisation and the fantastic programmes that we deliver.

Yours in Guiding,

Amanda O'Sullivan

Chief Commissioner
Chair of the Board

Note from the CEO

2023 was the year that Irish Girl Guides returned to the heart of what it does best. During the pandemic, when meetings moved online and members lost the ability to stand shoulder to shoulder, face to face; IGG successfully continued to support the girl member through activities, Badges, and leadership development. 2023 was the year where Irish Girl Guides reignited the Guiding flame after spending the COVID years strengthening Guiding practice, especially in becoming a CLG and starting 2023 as a new strategic period.

In this report you will read and hopefully enjoy the stories from a number of national and Regional events that were held in-person for the first time in years and how our membership numbers continue to rebound from pandemic lows and restore IGG's focus on the outdoors, environment, community responsibility, and teamwork.

A major highlight from 2023 was Irish Girl Guides proudly launching a National Training Centre that is planned to fulfil the needs of the members and staff that we serve with a purpose-built space for meetings, activities, and collective conscious raising for the Guiding community. It is also the place where I work with the leadership team and the Board, especially Chief Commissioner Amanda O'Sullivan. It is a lovely place for staff and myself to facilitate the volunteer through different operational and administrative roles for IGG. It is envisioned that this building will also serve the Tallaght community, the youth work community, and potentially wider communities.

The 2023-2028 Strategic Plan began to intentionally track and measure the activity of the girl, the volunteer, and the organisation to ensure we got back on target to be a thriving, dynamic girl-centred organisation. This report reflects the Regional and national level of this achievement.

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. As a Youth Organisation, Irish Girl Guides comes under the category of universal youth services, via the DCEDIY, whose overall mission is to provide out of school supports to young people at the heart of their local communities. Irish Girl Guides are also enabled by Irish Aid, to imbed global citizenship education values within the organisation by empowering our youth and adult members.

IGG has been an active movement in Ireland since 1911, and has a long history of developing strong, empowered women. Irish Girl Guides align with the Worldwide Association of Girl Guides and Girl Scouts (WAGGGS), who are united by their bond, friendship, and shared adventures. As a youth worker myself, I find it captivating that girls and young women who learn by doing, have the opportunity to practice leadership in order to reach their own potential through participation to "make the world a

better place" (WAGGGS Compass 2032). To me, 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 international travel.

As a new CEO coming from a Youth Sector environment who had experienced rapid regulatory change throughout COVID, walking into an organisation with full compliance to the governance code was both a relief and a reassurance. Moving forward with this achievement has

become my transitional focus of work with the needs of Board, staff, and organisation.

I would like to sincerely pay tribute to all of the Leaders who turn up at their Unit meetings every week and attend standing and other committee meetings.

The dedication of all Irish Girl Guides Leaders to the girl is where I find myself genuinely inspired. IGG staff in both the National Office and the Regional Development Officers around the country form the team that supports IGG's Leaders and have this year been integral to 2023's successes. For this, I sincerely thank you.



A handwritten signature in dark ink that reads "Lorraine McHugh".

Lorraine Mackey McHugh

Chief Executive Officer

2. Who We Are: Our Purpose, Vision, Mission, and Core Values

Irish Girl Guides' purpose and role is to empower girls and young women to make a positive contribution to society. Guiding began as a response to the specific needs of girls and young women.

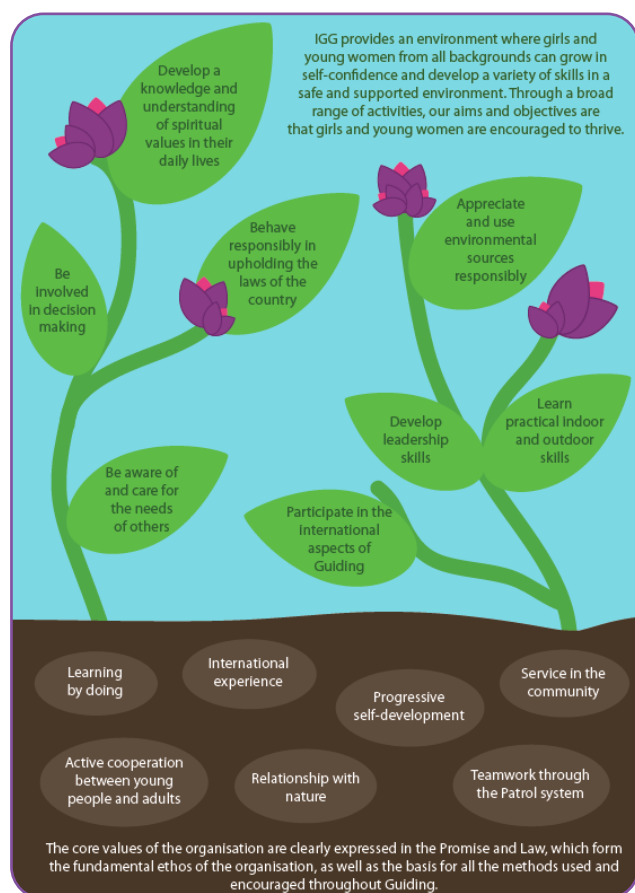
IGG's Vision

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

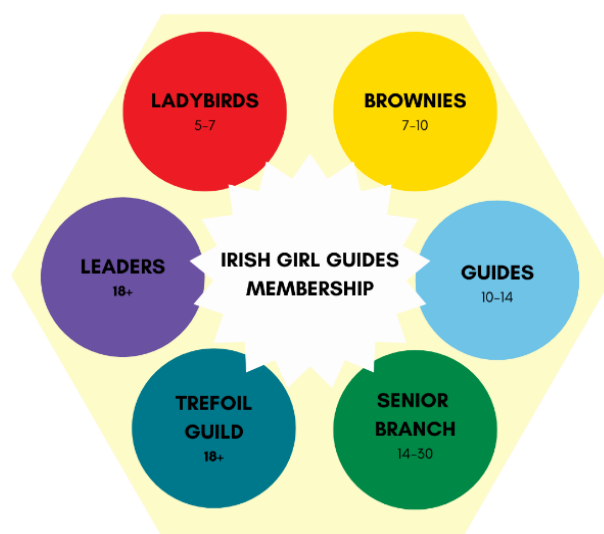
IGG's Mission

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.

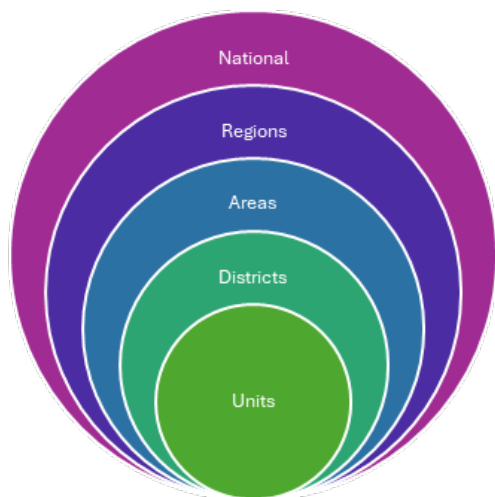
IGG's Core Values and Key Objectives



IGG's Members



IGG CLG exists to serve its members. Our girls belong to the Branches of Ladybirds, Brownies, Guides, and Senior Branch. Our adult members are our Unit Leaders and Non Unit Volunteers, as well as Trefoil Guild.



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 volunteers work at the Unit, District, Area, Regional, and National level. All standing committee members are comprised of members of the organisation.

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.

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.

TYPES OF VOLUNTEER ROLES

Leader: volunteer at weekly meetings with our youth members and become a Leader.

Non-Unit Volunteer: volunteer for a non-Unit role e.g. Committee membership, administration, specific skill teaching and become Non-Unit Volunteers (NUV).

Trefoil Guild: if you can't give a weekly commitment but want to stay involved, this is the Branch for you.

Unit Helper: become an occasional Helper with a Unit or in their local area.

lifeskill
new activity new skill sisterhood
self confidence
confidence global awareness
community responsibility leadership
lifelong friendship

3. Introduction to Irish Girl Guides' New Strategy

In 2023, Irish Girl Guides brought forth a new energy for Guiding and issued a brand-new Strategic Plan.

From the work of 2022, especially from the Strategic Plan project team, IGG started its new year with a launch of the 2023-2028 Strategic Plan. Developing the plan involved stakeholder reviews of youth members, Leaders, parents, and partners.

#IGG2022

Previous to the new strategy, 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** were the four key strands of #IGG2022.

Among the actual outcomes from #IGG2022 were that members developed life skills and interests as a result of





their participation and benefited from a safe, girl-only space, where they developed in confidence at their own pace through non-formal education methods via the Journey Programme. Through the progressive Journey Programme, girls and young women learned skills, tested attitudes, developed healthy behaviours, and strengthened Guiding values. Girls and young women became empowered to take action as advocates for Guiding and active global citizenship and were trained in leadership skills. Further, IGG began the journey towards transitioning to a Company Limited by Guarantee.

IGG Strategic Plan 2023-2028

The difference between the previous strategy and the new strategy is that the 2023-2028 period aims to align its strategic activities and achievements to be centred around **the girl, the volunteer, and the organisation** as the defining themes for consideration, planning, and mapping.



IGG's Operational Objectives

 <p>Girl</p>	<ul style="list-style-type: none"> • To provide innovative, fun, relevant, and high quality nonformal learning outcomes for girls and young women • To support youth members to speak out on topics that are important to them • To promote and support learning on the SDGs and global citizenship development within the organisation • To strengthen the information available for recruitment and retention of youth members in new and existing communities in Ireland • To encourage youth members to gain leadership qualifications
 <p>Volunteer</p>	<ul style="list-style-type: none"> • To reduce the volunteer administrative workload • To monitor compliance with safeguarding legislation and guidance • To support the health and wellbeing of volunteer Leaders • To review and refine a system for leadership development • To support IGG Leaders to be advocates • To effectively utilise existing regional and national structures to support the volunteers
 <p>Organisation</p>	<ul style="list-style-type: none"> • To monitor IGG's compliance with regulatory and governance standards • To ensure sustainability of the organisation • To ensure the organisation has a transparent and effective funding model • To develop partnerships and investigate fundraising opportunities that support the workings of the organisation • To provide opportunities for IGG members to represent the organisation at external fora • To collaborate with external organisations that support the mission and vision of IGG to the benefit of our members

4. Achievements and Performance

Summary of Achievement in 2023

The 2023-2028 Strategy began to operationalise the activity of the girl, the volunteer, and the organisation to ensure we continue to be a thriving, dynamic girl-centred organisation. This included reimagining Guiding and strengthening our practices for a new strategic period.

Our membership numbers continue to rebound from pandemic lows, and a number of national events were held in-person for the first time in years. Irish Girl Guides has opened a National Training Centre to fulfil the needs of the members we serve with a purpose-built place for meetings, activities, and community building.

Relationships with partners and external organisations were strengthened, especially STEM partnerships that increased science and engineering skills in our youth members.

Membership Snapshot



Achievements for the Girl

National Guide Awards

Over 130 Guides were presented with the highest honour they can receive – the Trail Blazer Award – at a special ceremony in Midlands Park Hotel in Portlaoise, Co. Laois on Saturday, 7 October. This was the first National Guide Awards event since the pandemic, although Regions have been running their own ceremonies during the past few years.

Girls aged 14-15 travelled from all parts of the country and brought their families and Leaders along to witness the event that marked the pinnacle of their time as Guides. Each girl received a Trail Blazer gold pin from IGG President Deirdre Henley and a National Guide Award certificate from IGG Chief Commissioner Amanda O'Sullivan.

THIS SECTION AT A GLANCE

National Guide Awards

Patrol Leaders Weekend

IGG Annual Panto

Senior Branch Weekend, Electric Picnic

Chief Commissioner's Award

LEGO

SDG 14 Life Below Water Badge

National Brownie Quiz

Brownie Bake-Off

Orbit 2025

Gaisce

International and Youth Participation



Patrol Leaders Weekend

96 Guides representing all seven Regions attended a weekend of fun and activity. This opportunity supports the leadership development of our future leaders. This experience supports the skill development for use at Unit meetings and events whilst also providing an opportunity to link with Guides from other Units and Regions.

A Leader outdoor training event was completed with 21 Leaders in attendance. The event was supported by the Adult Training and Outdoors Committee (ATOC).



IGG Annual Panto

Irish Girl Guides provides the opportunity for all branches to meet and experience being a member of a national organisation. This took place at the Gaiety Theatre's panto performance of Cinderella on Sunday, 26 November. More than 800 members from all four branches, as well as Leaders, Unit Helpers, parents, and other volunteers attended to help make this a wonderful afternoon. The girls developed skills in teamwork and lifeskills, managing themselves and their belongings and navigating public transport systems to get there.



Senior Branch Weekend and Electric Picnic

58 SB members attended the Senior Branch Weekend that is held annually, and this event was supported by 13 Leaders. Irish Girl Guides was represented by Senior Branch members at Electric Picnic.



Chief Commissioner's Award

12 SB members took part in an outdoor survival event that is held over 4 nights and includes a 60km hike. This activity is linked to the Gaisce programme and supports completion of same.

The Chief Commissioner's Award took place on the Beara Peninsula in Cork beginning 9 August. Girls were challenged to hike 60km over several days while carrying camping and cooking equipment, food and clothes, and surviving on just a few euros per day.

Heavy rain and the gruelling physical challenge didn't stop the Senior Branch members from completing the endeavour. Congratulations go to all participants.





LEGO



SDG 14 Life Below Water Badge

IGG officially launched the SDG 14 Badge Life Under Water in 2023 on World Oceans Day, a day to highlight ocean conservation efforts. This Badge reflects IGG's efforts to educate and bring about positive change to the areas of the environment, conservation, and climate change and ties strongly with our global citizenship education (GCE) programme. It joins other SDG Badges including SDG 3 Good Health and Well-Being, SDG 13 Climate Action Badge, and SDG 12 Responsible Consumerism, which were developed in partnership with organisations such as Irish Aid and Trocaire.

To celebrate the launch, a group of 100 girls and Leaders visited the Galway Atlantaquaria for a day of tours, educational sessions, and a beach cleanup at Grattan Beach at Salthill.



National Brownie Quiz

The National Brownie Quiz is an event run every three years where teams of Brownies compete in trivia contests with one becoming National champion. Congratulations to the Rosebud team from Shannow Brownies in the South West Region, Winners of the 2023 National Brownie Quiz!

The Finals were held in the National Training Centre in Tallaght. Four teams travelled to Dublin for the day to attend the event, with some groups joining online.

The other finalists were: Celbridge Sprites, Moy Fairies, Navan Elves, Dolmen Fairies, Rosmote Elves, and Moyne Templetuohy Leprechauns.

We look forward to the next quiz in 2026!



Brownie Bake-Off

With 39 Units and more than 1,000 Brownies participating, the National Brownie Bake-Off was a great success, with delicious treats and valuable life skills the result.



Orbit 2025

In December 2023 IGG were delighted to announce the next International Camp that will take place in 2025. The camp is **Orbit 2025** and plans are already underway with the Camp Chief Aisling Claffey and the Camp Chief Assistant Sarah O'Donovan, as they are supported by a team of willing volunteers to ensure the success of this camp. We look forward to updates during the preparation phase.



Gaisce

Irish Girl Guides partners with Gaisce – the President’s Award to encourage our members to reach for the sun, moon and stars and earn their award. This year, five Senior Branch members were honoured to achieve their Bronze Award. Congratulations to Amy McCullagh, Angela Philip, Aoife Sessions, Beabhin Hosty, and Katie Cronin!



Youth Participation

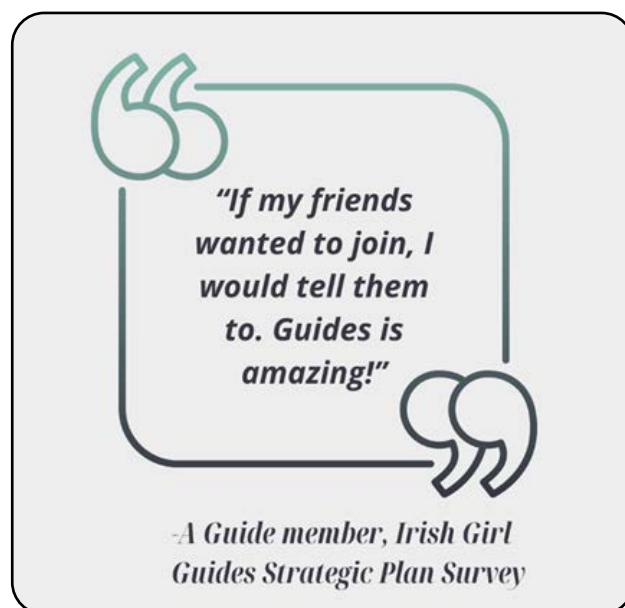
Breda Condrón of Centenary Senior Branch and Phedra Kingston of Rathfarnham Senior Branch were the representatives of Irish Girl Guides at the National Youth Assembly of Ireland (NYAI). The NYAI is a consultative forum for young people aged 12-24 which advises the Government on important issues. The DCEDIY hosts this youth participation structure to ensure the voices of young people are heard by Government and decision-makers.

Phedra and Breda participated in assembly sessions and additional activities, including meetings and conferences. The assemblies discussed a broad spectrum of issues ranging from climate justice to artificial intelligence’s impact on society. Their term concluded in September 2023, and we were pleased to learn that Caoimhe Acres, Rathfarnham Senior Branch, was appointed to the new NYAI and chosen as a member of the Youth Advisory Group for 2023-2024.



Breda Condrón, Caoimhe Acres, and Phedra Kingston outside the DCEDIY, September 2023.

Top Interest Badges



Regional Events

North West



Leader Training at Scouts Den, Sligo

- Ladybird Teddy Bear Picnic
- Patrol Leaders Weekend
- Branch Day out
- Regional Camp

North East



Ladybird Day Out, Newgrange, 87 Ladybirds and 25 Leaders

- Guide and SB Cookout, 40 participants
- Brownie Quiz Final (5 Units)
- Fun Day at Emerald Park, 250 Brownies, Guides, and SB attendees.

Mid West



Brownie Fun Day, Loughrea

- Mid-West Panto
- Regional Camp
- Ladybird Fun Day, Limerick

Eastern



Dart to Dublin with Girlguiding Scotland supported by Centenary SB

- Guide Cookout, Larchill
- Brownie Sixer day, Dublin
- Ladybird Brownie and Guide Day Howth (420 participants)

West & Central Midlands



Thinking Day event in Athenry (12 Units)

- Ladybird Day Out
- Brownie Day Out (12 Units, 180 Brownies)
- Regional Camp
- Senior Branch Weekend
- Senior Branch Cookouts

South East



Trip to Fossetts Circus, Co. Carlow

- Regional Camp
- Ladybird and Brownie day out
- Patrol Leaders Weekend

South West



Kilcrea and Bishopstown SB at reopening of Leigh Dale Cottage, Cork

- SB Sleepover, 26 SB and 8 Leaders
- Timpeall an Domhain Regional Final, 10 teams
- Guide day out
- Regional Camp, 84 Guides & SB and 26 Leaders
- Ladybird and Brownie Fun day, 76 Ladybirds, 126 Brownies, 43 Leaders

Achievements for the Volunteer

Branch Training Day

Over 120 Leaders attended this training and leadership event on Saturday, 4 February, in Croke Park, Dublin. Branch Weekend was our last national training event for Leaders before Covid-19 back in 2020, and we were thrilled for this to be the first national event post-Covid, even if it meant a three-year-long wait.

Ladybird Leaders spent time exploring many of their new Badges and also going back to basics, and of course, managed some wonderful crafts as well. Brownies looked in detail at the Happy Healthy Brownie Badge and shared many different activities with each other, as well as exploring Online Guide Manager (OGM), the resources to be found there, and how to plan meetings. Guides looked at core programmes and upskilled so that they could complete their Science Badge back with their Unit. Senior Branch Leaders looked at how to support and run Senior Branch meetings and complete programme tasks with their members.

Trefoil Guild members also attended, with many of their Guilds represented. They held a committee meeting and engaged in discussion on future plans.



A key component of this day was the unveiling of IGG's new Strategic Plan.

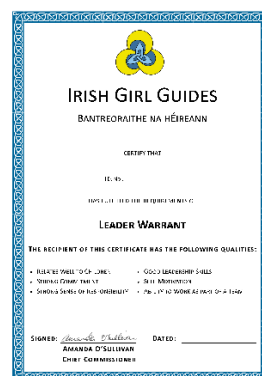
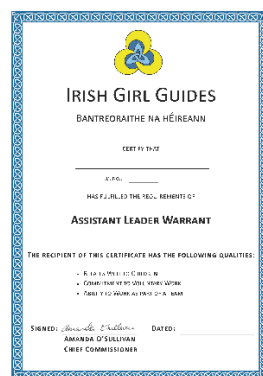


THIS SECTION AT A GLANCE

Branch Training Day
Warrants and Qualifications
WAGGS World Conference
Volunteer Awards
Trefoil Guild Lunch and Learn
National Training Events
Regional Training Opportunities
Social Events
Regional Conferences
International Travel
IGG Honorary Ambassador

Warrants and Qualifications

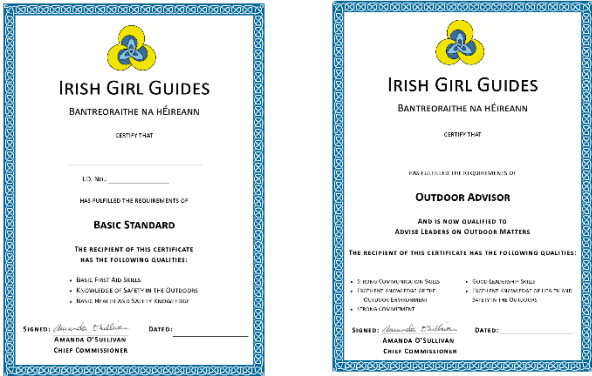
A warrant is a licence to be a recognised Leader in IGG. To hold a warrant a Leader must be an enrolled member of IGG. There are two stages in the warrant process: Assistant Leader Warrant and Leader Warrant.



The Assistant Leader Warrant is awarded upon completion of Garda Vetting, Safeguarding and Child Protection training, as well as attending Unit meetings and familiarising oneself with IGG's policies and guidelines. Once the Assistant Leader Warrant is issued, Leaders can work toward their full Leader Warrants, which involves planning and carrying out Unit activities under the supervision of a warranted Leader, and includes attendance at training modules on programme planning, outdoors and programme specific training.

Once a Leader has received her Warrant, she may be interested in gaining residential qualifications in order to take girls on overnights. Each person must first complete Basic Standard training, then continue to work toward the qualification of her choice. These include Junior Indoor Licence, Senior Indoor Licence, Junior Campcraft, Senior Campcraft, CO (Camp Officer), MO (Medical

Officer), QM (Quarter Master), IA (Indoor Licence Advisor), and OA (Outdoor Advisor).



WAGGGS World Conference

Chief Commissioner Amanda O’Sullivan and International Commissioner Aisling Claffey represented IGG at the 38th World Association of Girl Guides and Girl Scouts (WAGGGS) World Conference in Cyprus in July. IGG along with representatives from the Catholic Guides of Ireland (CGI) formed the delegation representing the Council of Irish Guiding Associations (CIGA).

The conference theme, ‘Dream, Act, Lead: The Future is Ours’, represented a call to action for every Girl Guide and Girl Scout to use our dreams as the sparks that ignite change. Through leadership, we set the wheels of progress in motion and shape the world we envision.

IGG took part in electing new members of the World Board and voting on motions that will help shape the future of WAGGGS, its policies, and the direction of our Movement.



WARRANTS ISSUED IN 2023

Assistant Leader	88
Leader	67

RESIDENTIAL QUALIFICATIONS ISSUED IN 2023

Basic Standard	3
Campers Licence	7
Junior Campcraft	2
Medical Officer	4
Quarter Master	4
Senior Campcraft	2
Senior Indoor Licence	12

Volunteer Awards

During the WAGGGS World Conference IGG was honoured that Jillian van Turnhout, IGG Company Secretary and former Chief Commissioner, was to be bestowed with a WAGGGS Medal of Service. This is the highest honour awarded by WAGGGS and is in recognition for her contributions to the WAGGGS Governance Committee and as an active volunteer with Irish Girl Guides. Amanda O’Sullivan, IGG Chief Commissioner, accepted the award on Jillian’s behalf at the World Conference, and there was a special presentation ceremony during the Annual General Meeting in September where Jillian was presented with the award, with WAGGGS World Board members Jess Bond attending virtually and Fiona Bradley (Chair of WAGGGS Governance Committee) giving a pre-recorded greeting.



Long service awards are given for service to Irish Girl Guides members based on their years of service. At the Annual General Meeting on 2 September, two IGG members were bestowed their 50-year service pins for their longstanding devotion and dedication to Irish Girl Guides and the girls and young women we support. Congratulations to Maureen Murphy and Mary Stack on this great honour.



At Regional Conferences many service awards were presented for various years of volunteering, among these were three 40-year awards presented to Margaret Patterson, Emer O'Sullivan, and Geraldine Kiely. We offer our deep gratitude and congratulations to our longstanding members in recognition of their many years of faithful service to Irish Girl Guides.



Trefoil Guild Lunch and Learn

On Saturday 27th May, 18 members of Trefoil Guild made their way to the Headquarters of Bank of America in Sandyford, Dublin along with Jessica Woods, Chair of the Communications Committee, to receive a Lunch and Learn session on cybersecurity, focussing particularly on online scams.

Hosts Michelle Garrigan and Pawel Kolodziel offered our group lunch and then a presentation on how online scams work through text messages, emails and phone calls. They talked through how we should react to scams and actions to take if we are targeted. Thank you to Michelle and the Bank of America team, who have partnered with us on the Cybersecurity Badge, for their friendly and informative session and their hospitality.



National Training Events

Below are just some of the training events held for our Leaders this year.

National outdoor training event, Kilkenny—30 participants

National Trainers Conference, National Training Centre—50 participants

Inclusive Unit Training, online—25 participants

Commissioner training—41 participants

Branch Training Day, Croke Park, Dublin—120 participants

Regional Training Opportunities

Regions planned and presented trainings throughout the course of 2023. These were delivered at a local level to support leader accessing them and these were also provided in person or online. These trainings which were held throughout the year included the below.



- Assistant Leader Warrant training
- Safeguarding trainings—19 events, 212 total participants
- Leader Warrant training modules in:
 - -Promise and Law
 - -programme planning
 - -outdoor activities
- First aid trainings
- Leader Support and learning events
- IGG Accounts Package training
- Online Guide Manager training

Social Events

Irish Girl Guides aims to offer Leaders opportunities to socialise with each other and take some time off for social events, promoting discussion and camaraderie. In 2023, Irish Girl Guides presented a showing of *Legally Blonde* on International Women's Day that was attended by Leaders throughout the country.



In addition, Regional social events included

- NE: Mystery trip
- SW: Leaders Regional trip
- NW: Leaders dinner event
- E: Leader cinema event, Leader Yoga event, Leader crafts session
- SE: Leader Cinema event
- MW: Leader Cinema event



Mystery trip to Pax Lodge

Regional Conferences

Each of the seven Regions held a Regional Conference/ Super Support Day in 2023 and these were attended by over 450 adult volunteers. The range of topics presented were extensive, with presentations from the Royal National Lifeboat Institution in the North West, from Jigsaw in the North East who provided information on services surrounding autism and how to support fellow Leaders in working with children with those needs. Many Leader and long service awards were given.



International Travel

National Contingent groups went to Pax Lodge in April and Foxlease in August. Niamh, a Guide from Marian Guides, Cork, wrote about her time with the National Contingent Group at Foxlease in the Winter 2023 *Trefoil News*.



Méabh, member of Carrigdhoun Senior Branch in the South West, Rachel, member of Boherbue Senior Branch in the South West, and Lauren, member of Naas Senior Branch in the Eastern Region, all participated in Tall Ships voyages on the Pelican of London, and wrote about their experiences in *Trefoil News*.



We were represented at the Overture Diversity Network event in Finland; The Academy Scout and Guide event in Germany where 155 participants from 38 countries attended with IGG representation from West and Central Midlands and South West; the Kusafiri event 'Celebrating Us – Connecting Communities' in Ghana; the 'Ready, Steady, Go' programme and the European Region WAGGGS International Commissioners Meeting at Our Chalet in Switzerland; the WAGGGS European Region all volunteers meeting and the Agora Young Feminist Summer Camp in Belgium, as well as the WAGGGS World Conference in Cyprus. Many of these international events were written about by their participants in *Trefoil News*.



An International Permit training session took place in March, and the selection event for Roverway 2024 took place in October in Kilcock and Cork.

IGG Honorary Ambassador

The Irish Girl Guides Honorary Ambassador Programme began in 2016, selecting a high-profile trailblazer to represent IGG in various sectors of society. This year Irish Girl Guides was proud to inaugurate Sheila Naughton as Honorary Ambassador for a two-year term.

Sheila is a multimedia journalist for the Bauer Network, working with Newstalk as well as Today FM, Spin1038,

98FM, and other network stations throughout Ireland. Most recently she was also Head of News for Tipp FM. Following her appearances on Gogglebox Ireland, she has been open about her struggles with food and has promoted promoting eating disorder awareness, body positivity, and mental health, working with organisations such as Bodywhys and See Change. She got involved in strength training and, in 2023, won the Ireland's Strongest Woman competition in the under 64kg category.

In 2023, Sheila attended and spoke at the National Guide Awards and visited with members at Senior Branch Weekend.



"I came to Guides to make friends and learn how to be a better person."



-A Guide member, Irish Girl Guides Strategic Plan Survey

Achievements for the Organisation

National Training Centre Opening

An ongoing project for many years, the Irish Girl Guides National Training Centre was opened in 2023. Staff and volunteers were tasked with the responsibility of packing up and moving our National Office and archives from longtime home Trefoil House in Pembroke Park to the new purpose-built, sustainable office facility, shop, meeting place, and training centre in Tallaght. It was bittersweet to say goodbye, but we were eager to begin to take advantage of the opportunities the new building would bring.

Since the move, we have held numerous meetings and events at the National Training Centre which, in the past, would have had to be held at outside venues at cost to the organisation. These include the Annual General Meeting, an operational planning day, training sessions, and Board and other committee meetings. We will further increase the use of this space including for Unit meetings.

National Training Centre Opening for Volunteers and Members

The Mayor of South Dublin County joined us Saturday 14 October to mark the official opening of our new offices, training centre, and multipurpose facility on Belgard Square.

Irish Girl Guides purchased the building in 2019 and due to the impact of Covid, Brexit and increased construction costs, the staff and volunteers could only begin occupying the purpose-designed building over the summer. Irish Girl Guides is an eco-conscious youth movement and Mayor Alan Edge acknowledged the shared ethos of the Girl Guides and SDCC in refurbishing older buildings and embracing sustainability.

IGG has created a multipurpose hub that will further the organisation's impact and help fulfil its mission of enabling girls and young women to become responsible citizens of the world for generations to come.

A three-year fundraising campaign enabled the project to proceed. We thank the many volunteers and donors who held fundraisers, made personal donations, and sponsored LEGO blocks, as well as the grants received from the Dept. of Transport, Tourism and Sport; the Dept. of Children, Equality, Disability, Integration and Youth; the Albert Gubay Foundation; the Katharine Howard Foundation; Dublin Bus Community Spirit Initiative; and South Dublin County Council.

THIS SECTION AT A GLANCE

National Training Centre Opening

Health Quality Mark

Awards and Honours

Unit Accounts

Publications

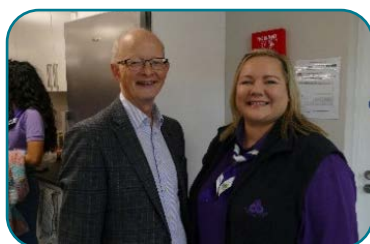
PR and Social Media



National Training Centre Opening Day for Partners and Stakeholders

We were honoured to welcome partners and supporters of our programme activities to the National Training Centre for a lunch and tour. On 7 November we welcomed representatives from Dublin City University, Engineers Ireland, Irish Aid, Irish Development Education Association, Gaisce, LearnIt, Katharine Howard Foundation, National Women's Council of Ireland, National Youth Council of Ireland, South Dublin County Council and South Dublin Libraries, and Vodafone Foundation.

We look forward to their continuing support other for years ahead!



Health Quality Mark

IGG has proudly received the Gold Health Quality Mark standard awarded by National Youth Council of Ireland (NYCI) ever since the award was launched in 2001. On 3 September, we were presented the HQM award plaque for 2022 by Brid Collins, Health Promotion Officer, National Youth Health Programme, NYCI, in a ceremony at the National Training Centre.

This was IGG's seventh Gold Health Quality Mark, which is presented upon recognition of our work on health promotion for young people. Our programme includes a number of health-promoting activities and Badges, including Active Body, Healthy Mind, Healthy Friendship, Drug Awareness, Personal Safety, and a Good Health and Well-being Badge based on the United Nations Sustainability Development Goals.



Awards and Honours

Centenary Award

As WAGGGS approached its Centenary, it recognised its member organisations who had achieved their Centenaries. At the World Conference in Cyprus, IGG was honoured to earn this certificate.



Olave Award

The Olave Award honours the memory of the World Chief Guide, Lady Olave Baden-Powell, and keeps alive her belief in the spirit of service. It is awarded by WAGGGS at every World Conference to Girl Guide and Girl Scout groups that have created positive change in their communities. It provides an opportunity to highlight outstanding projects that happen in local communities around the globe and for Member Organisations to inspire and be inspired by each other's' stories. IGG nominated three projects for this award and were the recipients of three Certificates of Recognition, the only such achievement from the European Region. Congratulations to:

- The Safety Sisters from Howth Senior Branch Unit
- Octagon Camp Committee
- Ardagh Girl Guides and Viking Girl Guides, Co. Longford and their project Climate Justice, Fast Fashion ECO-UNESCO.



Unit Accounts

The changes to Irish Girl Guides as a result of becoming a CLG strengthened our governance requirements, specifically regarding Unit accounts. Units are required to keep Unit accounts to record all money received and all expenditures by the Unit. Accounts and bank statements are uploaded to OGM at the end of each financial year.

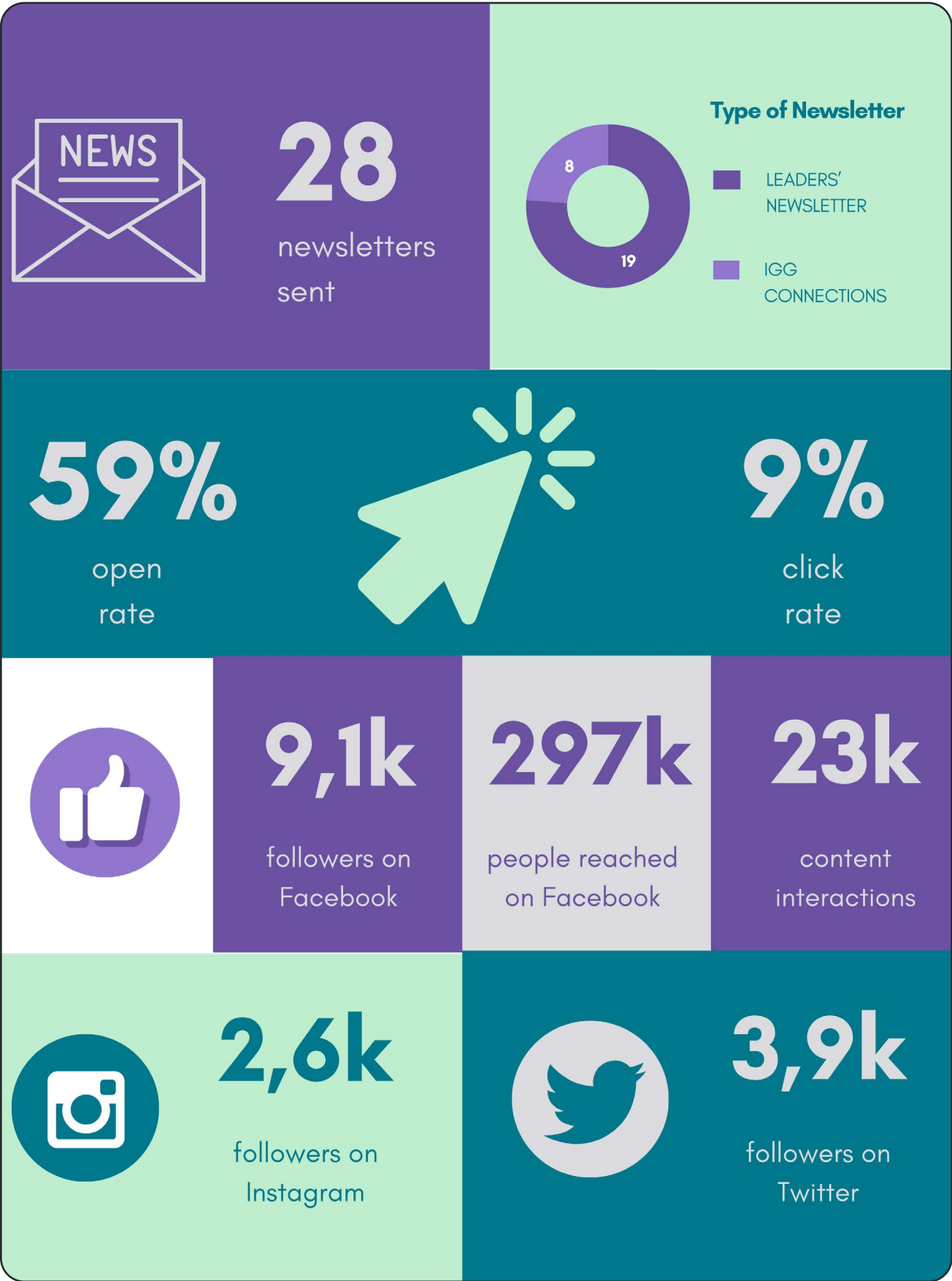
Some Units were requested to submit Unit accounts by 15 January 2023 with the rest by 30 January. This includes the Unit accounts package from OGM, bank statements for 2022, and a signed cash in hand statement.

Irish Girl Guides employs a dedicated staff member to support and monitor the completion of Unit accounts. Supports are also available via fireside training and an instructional manual and video.

More than 90 percent of Units completed Unit accounts in 2023.

Publications





5. Partnerships and Funding

In addition to membership fees, funding for IGG is provided in a number of different ways and we are grateful to all our funders, donors, and supporters. We received a number of grants to support different aspects of our programme and operations.

DCEDIY

At national and Regional levels, our core funding is through our annual membership fees and the Youth Services Grant Scheme of the Department of Children, Equality, Disability, Integration and Youth (DCEDIY). We thank the Department for their ongoing support. At local level, Units seek funding to cover costs such as venue rental, materials and transport to events. All aspects of Irish Girl Guides operate on a not-for-profit basis with any surplus reinvested into the operations and programme. We also received a Capital and Equipment grant from the DCEDIY to support our website development.

A significant amount of this grant covers staffing in National Office and in the Regions.



Irish Girl Guides also received support from Pobal to help alleviate high energy cost increases in 2023. Pobal administers the DCEDIY grant on behalf of the Department.



Irish Aid

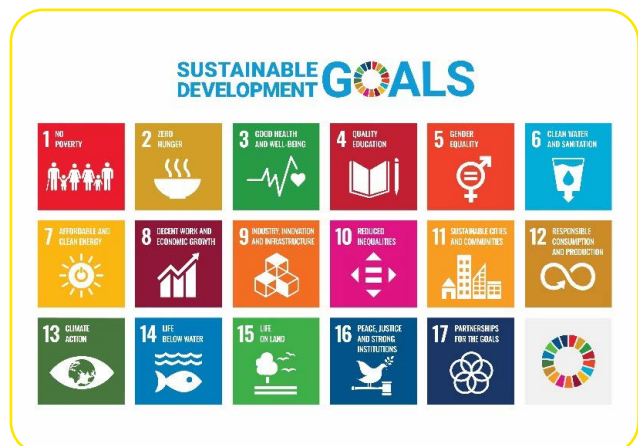
Irish Aid, part of the Department of Foreign Affairs, was a significant addition to Irish Girl Guides in 2023. Their funding enhanced the Global Awareness, Community and Teamwork (GACT) parts of our educational programme. The GACT project, expected to run across 2022-2025, supports our youth and adult members to engage in actions that nurture Global Citizenship Education (GCE) within the organisation, our communities, and with our Guiding sisters around the world.



Irish Aid funding enabled us to hire two part time GCE Officers in June and August 2023 to dedicate their time to strengthening the visibility of GCE within our Journey Programme and focus broadly on the sustainability of GCE practices across our organisation. The addition of the GCE Officer role has allowed for staff, volunteers, and youth members to receive support and training on the values, knowledge, and skills of global citizenship.



As well as facilitating training the GCE Officer regularly attends GCE trainings both in-person and online led by other organisations such as IDEA, NYCI, and others. Irish Aid funds allowed us to discount Badge prices for GCE-related Badges in 2023.



In September 2023, IGG's first annual report to Irish Aid was completed and feedback was received.

Community Foundation Ireland Toy Show Appeal

In 2023, We were delighted to receive a grant from the Late Late Toy Show Appeal, which is administered by the Community Foundation of Ireland. This grant will enable



us to support members to take part in the Free Being Me programme which promotes body confidence and positive mental health.

Hi Digital Programme

In 2023 a three-way partnership was developed by Vodafone Foundation with Alone, and IGG became one of their key programme partners. This relationship supported a pilot project of Vodafone's Hi Digital programme.

Given the synergy between Vodafone's and Alone's ethos of helping bridge the digital gap for older adults and the value of intergenerational learning, this project was very well received. More than 25 Units got involved in the pilot and taught digital skills to 2000 older people across Ireland. The pilot project was a great success, earning coverage across national media.

We are delighted that this partnership will continue into 2024. Vodafone Foundation has also supported us with benefit-in-kind through free Wi-Fi for some of our properties and staff from Vodafone volunteered to help us paint sections of our new National Training Centre in Tallaght.

The pilot phase began in May, with a training session in our National Office held by Vodafone Foundation with facilitators from Alone. Units, Senior Branchers, and Guides began getting involved with a lot of older people in their communities, teaching them an array of different skills – from how to send a message on WhatsApp, to putting folders on the screen, to making a phone call on a Nokia phone and finding their favourite singers on YouTube.

By the end of the year, 28 Units have participated in the Hi Digital Programme. The pilot phase of the project continued throughout 2023 and was extended into 2024.



LEGO

Our partnership with Janssen continued in 2023 supporting girls and leaders to develop their STEM skills through participation in the *FIRST*® LEGO League. This involved in-person support with units across South West Region in Cork and Kerry and high-profile representatives from Johnson & Johnson sites volunteered at our Lego showcase. Change X funding was also received to support girls engaging in coding and robotics. Irish Girl Guides also benefitted from the ongoing support of Creative Hut (formerly LearnIt) and Dublin City University through the provision of training, venues and volunteers from their staff and students.



Trócaire

In October 2023, our North-East and Eastern Region Regional Conferences involved Trócaire training with Trócaire's Youth Education and Outreach Officer Áine O' Driscoll. Part of the Connecting for Impact (CFI) grant was used as a contribution to overall achievement of these events including travel, venue hire, training etc.

Throughout 2023 a small portion of the CFI grant was used to support our Global Citizenship Education (GCE) related posts across IGG social medias and towards publication expenses of our biweekly newsletter.



Bank of America

18 Trefoil Guild attended a Lunch and Learn event hosted by Bank of America to learn more about cybersecurity and defending against scams.



Engineers Ireland

Engineers Ireland, with whom we partnered on the STEPS Engineering Badge, attended Branch Training Day in February and ran an informative session for Leaders.



Other Funding

A nomination from one of our volunteers led to us receiving a €1000 donation from the Benefact Group's Movement for Good fund to support our ongoing work.

Donors continued to contribute via the sponsorship of LEGO blocks in the National Training Centre and through the specially commissioned Irish Girl Guides fundraising firepits.

Across the country, many of our Units engaged in fundraising to support their work in local communities and the organisation is very grateful to all the volunteers who work in this area.



Memberships

IDEA

As IDEA Code members we sign and agree to abide by a code of 12 Code of Good Practice for Development Education principles, we report annually on our progress in advancing each of these areas, and we receive an annual feedback letter from IDEA reviewing our self-assessment report. Our third submission was completed in February 2023, prior to the hiring of our GCE Officer, with the fourth submission in February 2024.



WAGGGS

IGG has full membership in the World Association of Girl Guides and Girl Scouts (WAGGGS) through the Council of Irish Guiding Associations (CIGA), of which Catholic Guides of Ireland (CGI) is also a member. WAGGGS is a girl-led organisation whose vision is an "equal world where all girls can thrive" and to "make the world a better place" (Compass 2032).

Irish Girl Guides alongside CGI have shared core values stemming from the Original Promise and Law of Girl Guiding and Girl Scouting as defined by WAGGGS.

IGG pay a membership fee to both WAGGGS World level and also a European Voluntary Contribution to the Europe Region of WAGGGS. This fee is part of the annual membership fee that is paid to IGG by all members of the organisation.



Other Memberships



Our Lives.
Our Rights.
Our Voice.



Carmichael.

6. Structure, Governance and Management

Irish Girl Guides is a registered charity that, during 2023, officially transferred from being unincorporated association to a company limited by guarantee. During 2023, IGG monitored the progress of its Strategic Plan while developing the next Plan. It improved its governance, hired a new CEO, and thoroughly examined its structure to ensure it served the members' needs in the future.

Structure

Governing Document and Registration

Irish Girl Guides CLG is a company limited by guarantee and incorporated in the Republic of Ireland under the Companies Act 2014. The company does not have a share capital, and consequently, the liability of the members is limited, subject to an undertaking by each member to contribute to the net assets or liabilities of the company on winding up such amounts as may be required not exceeding one Euro. Irish Girl Guides CLG Company Registration Number is 657940.

The company was set up under a Memorandum of Association which established the objects and powers of the charitable company and is governed by a Constitution and is managed by a Board of Directors.

Irish Girl Guides CLG is a charity 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. In 2023 IGG complied with its obligations to submit annual returns on its core activities to the Charities Regulator.

At the Council (General Meeting) of IGG in September, the final reporting for the Irish Girl Guides unincorporated association for 2022 was presented to members and then filed with the Charities Regulator. Then followed the final steps in winding up this entity were taken. A formal notification to confirm the deregistration from the Charities Regulator was received in early 2024. This means the transfer to Irish Girl Guides CLG is complete.

Council to Unit Level

The Council (members of the company) is responsible for the control and general supervision of IGG as per the Constitution and Bye-Laws. The Board (Executive Committee) controls and manages the affairs of IGG and reports to members of the company formally at the Annual General Meeting and throughout the year to the membership via our newsletters and publications.

The Programme and Training Committee is responsible for coordinating the development and delivery of all aspects of the Guiding programme and maintaining communication between National Committees and Branches.

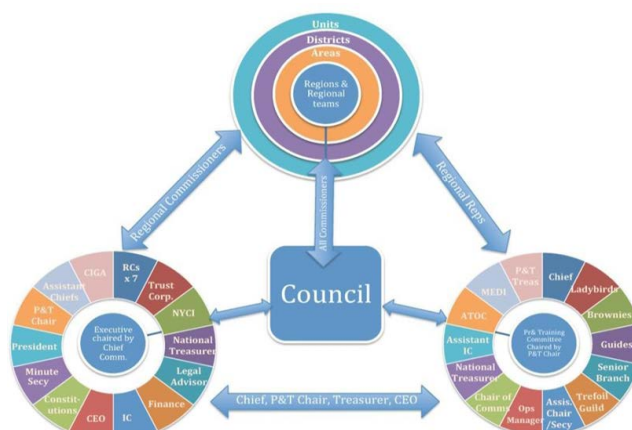
There are seven administrative Regions of IGG. Each Region has a Regional Commissioner who is a member of the Board and a Regional committee. Within the Region there are geographical groupings of Areas and Districts, each one having a Commissioner and an Area/District team.

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, and Senior Branch aged 14- 30.

The diagram below demonstrates the structure of the organisation in 2023 and shows the links between members and committees.

Acronyms used

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



Council meeting

In September 2023, at the Council meeting (Annual General Meeting), the organisation reported on the activities and presented the financial statements for 2022. As part of the reporting for 2022, members were advised that the Irish Girl Guides unincorporated association transferred its assets at the end of June 2022. Therefore, financial statements for the period January 2022 to June 2022 were presented for the unincorporated entity.

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 association known as 'Irish Girl Guides', charity registration number 20006327 and CHY number 4726.

Financial statements for the period July 2022 to December 2022 were presented with respect to Irish Girl Guides CLG. An Annual Report to account for the activities of Irish Girl Guides in 2022 was also presented.

These reports were filed with the Charities Regulator in advance of the filing deadline in October 2023.

Review of Structure

The Charities Governance Code, 5.9, states, *"From time to time, review how your Board operates and make any necessary improvements"*. Following a Board Effectiveness Evaluation in 2022 and with the change of legal entity, the Board decided to undertake a review of how it worked and drawing from best practice to consider ways to strengthen the governance of the organisation.

Throughout 2023, the Board continued to consider and deliberate on how best to structure and strengthen the governance of the Irish Girl Guides. Some of the actions taken to support this work included updating the documentation of Divisions of Responsibilities and Matters Reserved for the Board and the Directors' Handbook, which provides relevant governance information to Directors in one place. The Board discussed and consulted as appropriate on how best to ensure a representative Board whilst cognisant of the demands on volunteer time. In 2023, the DCEDIY requested all youth work organisations to consider ways to increase the number of Board members who were under 30 years of age and to ensure a gender balance on Boards.

In September 2023, the Board concluded its substantive consideration and provided an update to the Annual General Meeting (Council) of its intention to bring forward changes to the organisation's governing documents (Constitution and Bye-Laws) in 2023. The areas proposed for change were shared with the members, who were asked to engage if they had specific views. A cascading of communication took place with each Board Committee and then widened including presentations at Regional Committees.

The Governance Committee was asked to consider the outcome of the Board deliberations and to review and propose changes to the organisation's Constitution and Bye-Laws.

Governance

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 Company Secretary for IGG CLG in 2023 was Jillian van Turnhout.

Directors

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 in line with the Constitution. 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 2023, six members of the Board were under 30.

The Directors (Trustees) of the Irish Girl Guides in 2023 are listed here, along with their start or end date as appropriate.

Name(s)	Role
Amanda O'Sullivan	Chief Commissioner (Chair of the Board)
Deirdre Henley	President
Fiona O'Connor	National Treasurer
Jenny Gannon	Programme & Training Commissioner
Aisling Claffey	International Commissioner
Evelyn Hayes	Chair of Finance and Audit
Jillian van Turnhout	Chair of Governance (Company Secretary)
Dara Callanan	Chair of Council of Irish Guiding Associations (CIGA)
Annamarie Lawlor	Regional Commissioner – North East
Andrea Lazenby Simpson	Regional Commissioner – Eastern
Ciara O'Reilly	Regional Commissioner - South West
Kathy Walsh	Regional Commissioner - North West
Caroline Flanagan ¹	Regional Commissioner - West and Central Midlands
Siobhan Coppinger ²	Regional Commissioner - West and Central Midlands
Katriona Kiely ³	Regional Commissioner – Midwest
Eidín Burns ⁴	Regional Commissioner – Midwest
Jo Dowdall	Regional Commissioner - South East
Eve Moody	National Youth Council of Ireland Delegate

¹ resigned 2 December 2023, ² appointed 2 December 2023, ³ resigned 13 February 2023, ⁴ appointed 2 September 2023

Attendance at Board Meetings

The Board of Directors (Executive Committee) had six Board meetings in 2023. Meeting attendance in 2023 was excellent. The average attendance rate at a meeting was 85%. Ten members had a 100% attendance rate.

Name	Board meeting 2023						Meetings Attended	Attendance Rate
	21 Jan	25 Mar	10 June	2 Sep	14 Oct	2 Dec		
Amanda O'Sullivan	✓	✓	✓	✓	✓	✓	6/6	100%
Fiona O'Connor	✓	✓	✓	✓	✓	✓	6/6	100%
Jillian van Turnhout	✓	✓	✓	✓	✓	✓	6/6	100%
Evelyn Hayes	✓	✓	✓	✓	✓	✓	6/6	100%
Jenny Gannon	✓	✓	✓	✓	✓	✓	6/6	100%
Aisling Claffey	✓	a	✓	✓	✓	✓	6/6	100%
Caroline Flanagan	✓	✓	✓	✓	✓	✓	6/6	100%
Kathy Walsh	✓	✓	✓	a	✓	a	6/6	100%
Siobhan Coppinger						a	1/1	100%
Eidín Burns				✓	✓	a	3/3	100%
Deirdre Henley	✓	✓	✓	✓	✓	✓	6/6	100%
Annamarie Lawlor	✓	x	✓	✓	✓	a	5/6	83%
Andrea Lazenby Simpson	✓	✓	✓	✓	x	✓	5/6	83%
Ciara O'Reilly	✓	a	x	a	✓	✓	5/6	83%
Dara Callanan	a	x	✓	✓	✓	✓	5/6	83%

Eve Moody	✓	✓	x	✓	✓	x	4/6	66%
Jo Dowdall	x	✓	✓	a	x	x	3/6	50%
Katriona Kiely	x						0/6	0%
Non- Voting Members								
Claire Barkey	✓	x					1/1	100%
Lorraine McHugh				✓	✓	✓	3/3	100%
Rachel Doyle			✓	✓	x	x	2/4	50%
Sarah O'Donovan	x	x	✓	x	x	x	1/6	16%
Helen Concannon	✓ *		✓ *					
Fiona Walsh		✓ *						
Theresa McCarthy					✓ *			

✓ Present x Apologies ✓ *Invited to meeting

Induction of Board Members

The organisation developed a more systematic way of onboarding new Directors (Board members), which includes an induction guidance document and an internal checklist to ensure that the designated office holders and the organisation's management provide support towards a seamless integration of new Directors. Along with all other Board members, each new Director participates in a formal induction training and is encouraged to attend external governance training offered by the Charities Regulator and training organisations.

Committees of the Board

By the end of 2023, a review of the Terms of Reference for Committees of the Board and for the majority of the Programme and Training committees was completed. Given the number of standing committees at the national level, the Board worked to ensure a consistent and coherent approach. The updating of a Terms of Reference involved the committee concerned with support from the Governance Committee. All Terms of Reference are approved by the Board.

There are five committees of the Board.

Programme and Training Committee is responsible for co-ordinating the development and delivery of all aspects of the Guiding Programme.

Members: Voting

- Jenny Gannon – P&T Commissioner
- Mary O'Donovan – Ladybird Branch Chair
- Roisin Mills – Brownie Branch Chair
- Carina Egan / Paula McQuillan – Guide Branch Chair
- Ciara Casey – Senior Branch Chair
- Sally Smith – Trefoil Guild Chair
- Jessica Woods – Communications Committee Chair
- Amy McAuley – MEDI Committee Chair (Appointed February 2023)
- Jemma Lee – ATOC Chair (Completed term Sept 2023)
- Aisling Claffey – International Commissioner / Mary O'Connell Assistant International Commissioner
- Yvonne Pope / Cate O'Connor – P&T Treasurer (Joined August 2023)
- Amanda O'Sullivan – Chief Commissioner

- Fiona O'Connor – National Treasurer

Members: Non Voting

- Aine Divilly – Assistant P&T Commissioner
- Karina Early – Operations Coordinator
- Christopher Jablonski – Communications Officer
- Nandana James – Publications Officer
- Valeria Lorenzi - Programme Officer
- Shauna Harris – Global Citizenship Education Officer

Regional Commissioners Council brings together the seven Regional Commissioners to provide support and ensure the regions are consulted and informed.

Members: Voting

- Amanda O'Sullivan – Chair
- AnnaMarie Lawlor – Regional Commissioner
- Andrea Lazenby Simpson – Regional Commissioner
- Joanne Dowdall – Regional Commissioner
- Ciara O'Reilly – Regional Commissioner
- Katriona Kiely / Eidin Burns – Regional Commissioner
- Caroline Flanagan / Siobhan Coppinger – Regional Commissioner
- Kathy Walsh – Regional Commissioner

Member: Non voting

- Anne Lillis – secretary

Finance and Audit Committee manages the financial affairs of Irish Girl Guides and oversees the relationship with the external auditor.

Members: Voting

- Evelyn Hayes – Chair
- Fiona O'Connor – National Treasurer
- Kathy Walsh – Regional Commissioner Representative
- Amanda O'Sullivan – Chief Commissioner
- Jenny Gannon – P&T Commissioner
- Cate O'Connor – P&T Treasurer

Members: Non voting

- Lorraine McHugh – CEO

Governance Committee ensures good governance within Irish Girl Guides and in particular, adherence to be practice in this area.

Members: Voting

- Jillian Van Turnhout – Chair
- Joanne Dowdall – Regional Commissioner Representative
- Diane Hayes – Committee member
- Meabh Lonergan – Committee member
- Nicole Moore – Committee member
- Sarah O'Donovan – Board Representative

HR and Remuneration Committee ensures the effective operation of national office. The terms of reference for all committees are available to consult to all national volunteers.

Members: Voting

- Amanda O’Sullivan – Chair
- Fiona O’Connor – National Treasurer
- Eidin Burns – Regional Commissioner Representative
- Anita Boyle – Committee member

Members: Non voting

- Lorraine McHugh – CEO
- Karina Early – Operations Manager

Conflicts of Interest/Conflicts of Loyalty

IGG CLG updated its Trustees for the CRA, and also the Directors for the CRO in 2023. 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 recently updated. 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.

Strategic Plan

A matter reserved for the Board’s decision is the Strategic Plan. The Board monitors objectives, outputs and outcomes under the Irish Girl Guides 2023-2028 strategic plan. As part of this process, the Board sets annual milestones and targets in an annual operational plan in line with the Strategic Plan. The Board reviews progress against these milestones. This exercise is impact/outcome focused and captures whether planned activities are on-track, delayed or have been postponed or otherwise changed. Information from these reviews is used to generate Board reports and funder reports.

Policies and Guidelines

In line with the policy schedule, the following policies, statements and guidelines underwent a review process during the year. Procedures related to them were also taken into account.

- IGG CLG Credit Card Policy
- IGG CLG Expenses Policy
- IGG Apportionment Policy
- IGG CLG Donor Charter
- IGG CLG Fundraising Compliance Statement
- IGG CLG Data Protection Policy
- IGG CLG Data Retention Policy
- IGG CLG Data Destruction Policy Statements
- IGG CLG Data Retention Schedule. IGG CLG Health and Safety Policy
- IGG CLG Recruitment and Selection Policy
- IGG CLG Garda vetting and procedures policy
- IGG CLG Guidelines on Protests
- IGG Continuity of Volunteers Guidelines

- IGG CLG Brand Guidelines
- Guidance Notes for Reporting Officers
- Guidance notes for Safeguarding ad-hoc group

Where appropriate, policies, statements, and guidelines are available on the Irish Girl Guides website.

Compliance

Board members are registered as Directors with the Companies Registration Office, as Trustees with the Charities Regulator and as beneficial owners on the Register of Beneficial Owners to comply with EU legislation. All Board members completed a yearly declaration of interests and in October 2023 all signed the Board Code of Conduct to reconfirm their adherence to its provisions.

The Charities Regulator Governance Code sets out the minimum standards that charity trustees should meet to effectively manage and control their charity. The newly formed Governance Committee of the Board undertook a full review of IGG's compliance with the Charities Regulator Governance Code. IGG is classified as a complex organisation. Following the first review and gap analysis, a report was presented to the Board for consideration. Relevant office holders then reviewed sections identified to ensure their agreement with the assessment. In parallel, work to strengthen the governance by reviewing and, where appropriate, developing policies and procedures was undertaken.

In January 2024, the Board reviewed and approved the completed Governance Code Compliance Form for 2023. Irish Girl Guides CLG is fully compliant with the Charities Regulator Governance Code.

The Board considered the yearly report on data protection and complaints for 2022.

IGG makes returns, as appropriate, under the Lobbying Act (2015) and complies with all regulatory standards for the sector.

Risk Management

Good governance relies on risk management as a key component and is crucial for enabling and facilitating the organisation to achieve its goals. The Board of IGG undertook a comprehensive review of the risk register and how best to ensure continued Board oversight with effective controls in place accompanied by clear volunteer and management responsibilities.

Risk is a dynamic element of the context in which IGG works. In addition to the Risk Register, new and emerging risks are a standing item on the Board's agenda. This provides an additional opportunity for Board members to consider and, where appropriate, implement mitigation measures. IGG is dedicated to managing the organisation's exposure to risk effectively and to reducing its influence on the attainment of our objectives.

IGG uses several planning, reporting and risk management processes to ensure it operates to the highest standard. The Board considers it essential that all risks are recognised and controlled and that all risk events (including near misses) are reported and thoroughly investigated.

The Risk Register identifies risks under the following themes: Human Resources, Governance, Security of Assets, Financial Risks, Health and Safety, Service Delivery, Compliance, and Reputational Risk. The top 15 risks during 2023 were:

- Reputational Risk – effect of other organisation's activities
- Credit Card Policy violation
- Staff Contingency Notes
- NTC Safety statement
- Board reporting – timely and accurate reports
- Trefoil House (Pembroke Park) income
- Processing of Garda vetting and re-vetting
- Media reports of inclusion policy
- WAGGGS financial position (IGG risk)
- New Staff – operational processes and procedures

- Uniform and other stock – revenue decline and stock management
- Board and committee structure for organisational needs
- Membership recruitment and retention
- Website development
- CEO recruitment

Risk and the accompanying risk mitigation measures are under active and ongoing consideration by the Board.

Board Effectiveness

A Board evaluation was completed and presented to the Board for consideration in December 2023. The Board discussed the evaluation report, considered its findings and agreed on actions to implement the recommendations.

Management

CEO Recruitment

The CEO is responsible for the leadership and management of the National Office in accordance with the strategic direction set by the Board. The CEO has overall responsibility for implementing Irish Girl Guides' plans and representing Irish Girl Guides to potential funders, partners, stakeholders and regulatory bodies.

In March 2023, Clare Barkey finished as CEO to take up an opportunity with the ETB.

In January 2023, the Board established a CEO appointment group to consider and agree on the best approach for recruiting a CEO for IGG. The group was charged with overseeing the CEO Search process and providing updates to the Board as appropriate. This time-bound group was set up with the specific purpose of appointing a CEO.

In July 2023, Lorraine Mackey McHugh was appointed CEO. She brought more than 11 years' experience in managing and leading community-based youth work projects and programmes including youth justice, youth work, and youth employability standards of practice and 26 years' professional experience in youth and community work.

Staff

Staffing levels were monitored as part of the HR & Remuneration Committee, which is a Board Standing Committee. 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.



NATIONAL OFFICE STAFF, 2023

Claire Barkey succeeded by **Lorraine Mackey McHugh**.....CEO
Lisa Challoner Monaghan..... Safeguarding Officer
Karina Early Operations Manager
Naomi Levins Senior Accounts Administrator
Siobhán Dunn Finance Support Officer
Matthew Swart succeeded by **Stephen Mahon**..... IT Management Officer
Christopher Jablonski..... Communications Officer
Emer O'Neill / Shauna Harris Global Citizenship Education Officer
Valeria Lorenzi succeeded by **Nandana James** Programme Officer
Selena Waghorn Administrative Assistant
Claire Rochford Administrative Assistant
Katherine Moore Distribution Centre Administrator
Fiona Walsh succeeded by **Brid Darcy**..... Distribution Centre Assistant
Yvonne Flynn Distribution Centre Assistant

REGIONAL DEVELOPMENT OFFICERS, 2023

Anne HylandNorth East Region
Anita Larkin Eastern Region
Rachel Sherlock Eastern Region
Suzanne DunneSouth East Region
Diana Sanmartin South West Region
Susan O'Brien Mid West Region
Annette CoughlanWest and Central Midlands
Sarah Conaghan succeeded by **Irene Mitchell**..... North West Region

7. Financial Review and Financial Statements

Company Registration Number: 657940
Revenue Number: CHY 22959
CRA Number: 20206301

IRISH GIRL GUIDES

(A Company Limited by Guarantee, not having a share capital)

DIRECTORS' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

CONTENTS

	Page
Charity Information	42 - 43
Directors' Report	44 - 47
Directors' Responsibilities Statement	48
Independent Auditors' Report	49 - 52
Statement of Comprehensive Income	53
Balance Sheet	54
Statement of Cash Flows	55
Notes to the Financial Statements	56 - 73

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

CHARITY INFORMATION

Directors	Amanda O'Sullivan, Chairperson Annamarie Lawlor Jennifer (Jenny) Gannon Evelyn Hayes Eve Moody Kathleen (Kathy) Walsh Ciara O' Reilly Fiona O' Connor Aisling Claffey Deirdre Henley Jillian van Turnhout Dara Callanan Eidin Burns (appointed 2 September 2023) Siobhan Coppinger (appointed 2 December 2023) Laura Kirwan (appointed 27 January 2024) Siobhan Stoneham (appointed 23 March 2024) Caroline Flanagan (resigned 2 December 2023) Joanne Dowdall (resigned 7 January 2024) Andrea Lazenby Simpson (resigned 23 March 2024)
Company Secretary	Jillian van Turnhout
Company Registered Number	657940
Revenue Number	CHY 22959
CRA Number	20206301
Registered Office	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

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

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

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

DIRECTORS' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2023

The Directors present their annual report and the audited financial statements for the year ended 31 December 2023.

This set of financial statements are 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 had 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 up to date of approval of these financial statements were Directors of the charity are as follows:

Amanda O'Sullivan, Chairperson
Annamarie Lawlor
Jennifer (Jenny) Gannon
Evelyn Hayes
Eve Moody
Kathleen (Kathy) Walsh
Ciara O' Reilly
Fiona O' Connor
Aisling Claffey
Deirdre Henley
Jillian van Turnhout
Dara Callanan
Eidin Burns (appointed 2 September 2023)
Siobhan Coppinger (appointed 2 December 2023)
Caroline Flanagan (resigned 2 December 2023)
Joanne Dowdall (resigned 7 January 2024)
Andrea Lazenby Simpson (resigned 23 March 2024)
Laura Kirwan (appointed 27 January 2024)
Siobhan Stoneham (appointed 23 March 2024)

Jillian van Turnhout held the position of company secretary for the duration of the financial year.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 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 2023, Irish Girl Guides incurred a deficit of €40,219 (2022: €63,410).

Income for the financial year was €1,356,692 (2022: 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 €1,396,911 (2022: 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 2023, the charity has assets of €1,680,499 (2022: €1,673,889) and liabilities of €234,955 (2022: €242,143). Irish Girl Guides is in a positive asset position at the balance sheet date.

At 31 December 2023, the charity held total reserves of €1,445,544 (2022: €1,431,746). At 31 December 2023, €163,026 (2022: €150,510) of these reserves were designated provisions for future development and expenditure on specific projects. An additional €38,685 (2022: €16,517) of the reserves related to closed units.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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 charity's operations in the near future.

EVENTS AFTER THE BALANCE SHEET DATE

There were no significant events after the balance sheet date.

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.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

DIRECTORS' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023

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

In accordance with the provisions of Section 380 of the Companies Act 2014, RBK Business Advisers 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, Chairperson
Director


Fiona O' Connor
Director

Date: 4 October 2024

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

DIRECTORS' RESPONSIBILITIES STATEMENT
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

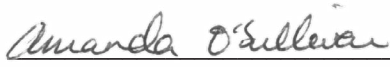
In preparing these financial statements, the Directors are required to:


- 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: 4 October 2024

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH GIRL GUIDES

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 2023, 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 2023
- 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.

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 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

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH GIRL GUIDES (CONTINUED)

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.

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.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH GIRL GUIDES (CONTINUED)

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.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF IRISH GIRL GUIDES (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: 4 October 2024

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	2023 €	2022 €
Income from Charitable Activities	4	1,091,834	544,607
Distribution Centre Income	5	185,307	91,499
Outdoor Centres Income	6	79,551	-
Total Income		1,356,692	636,106
Expenditure on Charitable Activities	7	(1,104,005)	(540,993)
Distribution Centre Expenses	8	(196,284)	(154,951)
Outdoor Centres Expenses	9	(96,622)	(3,572)
Operating Defecit	10	(40,219)	(63,410)
Deficit for the Financial Year		(40,219)	(63,410)
Other Comprehensive Income			
Other Comprehensive Income		-	-
Total Comprehensive Income for the Financial Year		(40,219)	(63,410)

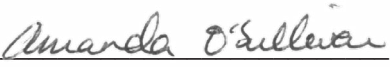
There were no recognised gains and losses for 2023 or 2022 other than those included in the statement of comprehensive income.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

BALANCE SHEET
AS AT 31 DECEMBER 2023

	Note	2023 €	2022 €
Fixed Assets			
Tangible Assets	14	25,308	1,283
Financial Assets - Investments	15	77,026	77,026
		<u>102,334</u>	<u>78,309</u>
Current Assets			
Stocks	16	151,500	167,289
Debtors	17	339,967	473,670
Cash at Bank and In Hand	18	1,086,698	954,621
		<u>1,578,165</u>	<u>1,595,580</u>
Creditors: Amounts Falling Due Within One Year	19	(234,955)	(242,143)
Net Current Assets		<u>1,343,210</u>	<u>1,353,437</u>
Total Assets Less Current Liabilities		<u><u>1,445,544</u></u>	<u><u>1,431,746</u></u>
Capital and Reserves			
Other Reserves	20	958,446	882,542
Profit and Loss Account	20	487,098	549,204
Total Funds	20	<u><u>1,445,544</u></u>	<u><u>1,431,746</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, Chairperson
Director


Fiona O'Connor
Director

Date: 4 October 2024

The notes on pages 15 to 32 form part of these financial statements.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2023

	Note	2023 €	2022 €
Cash Flows from Operating Activities			
Deficit for the Financial Period		(40,219)	(63,410)
Adjustments for:			
Depreciation of tangible assets		5,502	-
Decrease/(Increase) in Stocks		15,789	(167,289)
Decrease/(Increase) in Debtors		133,703	(473,670)
(Decrease)/Increase in Creditors		(7,188)	242,143
Transfer of Business Reserves		-	919,433
Funds Introduced - Closed Units, Regions, Areas & Districts	20	61,501	732,032
Net Cash Generated by Operating Activities		169,088	1,189,239
Cash Flows from Investing Activities			
Purchase of Tangible Fixed Assets	14	(29,527)	(1,283)
Release from Designated Funds	20	(7,484)	(156,309)
Transfer of Investments on 1 July 2022		-	(77,026)
Net Cash from Investing Activities		(37,011)	(234,618)
Net Increase in Cash and Cash Equivalents		132,077	954,621
Cash and cash equivalents at beginning of year		954,621	-
Cash and Cash Equivalents at the End of Period		1,086,698	954,621
Cash and Cash Equivalents at the End of Period Comprise:			
Cash at Bank and In Hand	18	1,086,698	954,621
		1,086,698	954,621

The notes on pages 15 to 32 form part of these financial statements.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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 2023 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 had 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 benefit 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.

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 financial statements are prepared on the going concern basis which assumes the Charity will continue in operational existence for the foreseeable future.

The Charity has incurred a net deficit for the year ended 31 December 2023. However, the Charity has a relatively strong net current asset position and unrestricted reserves position as at 31 December 2023.

The Directors have prepared annual budgets and cash flows to assist in financial planning matters for the organisation. These budgets demonstrate that the organisation will have sufficient resources to continue in operation for a period of at least 12 months from the date of approval of these financial statements and to continue to have the ability to discharge its obligations as they fall due.

On this basis, the Directors consider it appropriate to prepare the financial statements on a going concern basis.

Accordingly, these financial statements do not include any adjustments to the carrying amounts and classification of assets and liabilities that may arise if the Charity was unable to continue as a going concern.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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, 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
- Leasehold improvements - 2% straight line

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

Fully depreciated tangible fixed assets are retained in the cost of tangible fixed assets 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.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

2.17 Financial Instruments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the balance sheet date, unless the value cannot be measured reliably, in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'gains/(losses) on investments' in the Statement of Comprehensive Income.

The charity's remaining financial assets and liabilities are of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost using the effective interest method.

2.18 Operating Leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases (net of any incentives received from the lessor) are charged to the Statement of Comprehensive Income on a straight-line basis over the period of the lease.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

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.

Accruals and Provisions

Various accruals and provisions are recorded in the Financial Statements. The estimates used to establish accruals and provisions are based on historical experience and other facts and reasonable assumptions under the circumstances. If the historical date of the charity used to establish its accruals and provisions does not reflect the charity's ultimate exposure, accruals and provisions may need to be increased or decreased and future results of operations could be materially affected.

4. Income from Charitable Activities

	2023 €	2022 €
Membership Fees	307,354	133,740
Department of Children, Equality, Disability, Integration and Youth (DCEDIY) - Youth Service Grant	470,154	224,498
Other Grants, Sponsorship & Sundry Income (see 4.1. below)	314,276	181,357
Sundry Income for Areas/Districts	50	5,012
Total	1,091,834	544,607

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4.1. Other Grants, Sponsorship & Sundry Income

	2023	2022
	€	€
Event Income	92,066	12,272
Eileen Beatty Scholarship	750	565
Gaiety Pantomime	16,198	19,199
World Thinking Day Fund	-	(2,065)
Department of Children, Equality, Disability, Integration and Youth (DCEDIY) Capital Grant	30,000	28,560
ESB Energy for Generations Grants	-	14,200
National Youth Council of Ireland (NYCI) Grants	950	499
Revenue Commissioners Income Schemes	-	1,255
DCEDIY - Léargas European Year of Youth 2022 Micro Grant Scheme	-	7,880
DCEDIY - Léargas Xchange Bureau Project Grant	910	-
Health Service Executive (HSE) National Lottery Funding	-	1,000
Dublin Bus Community Spirit Grant	-	1,000
Department of Foreign Affairs*	70,000	23,333
Albert Gubay Foundation	-	20,000
Pobal Energy Support Scheme	1,449	-
Sponsorship - Janssen Sciences Lego League Sponsorship	14,000	15,000
Trefoil News Advertising - Bank of America	-	6,074
Lego Foundation ChangeX Fund	2,590	-
Vodafone Ireland Foundation Grant - High Digital Programme	45,000	-
International Group Travel Fund Income	18,945	-
Trocaire Grant	2,810	-
Other Grants	3,755	-
Other Donations	4,824	18,706
Fundraising	670	-
Dormant Accounts	580	-
Miscellaneous Income	8,779	13,879
Total	314,276	181,357

* This funding is 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.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Distribution Centre Income

	2023 €	2022 €
Sales	185,307	91,499
Total	185,307	91,499

6. Outdoor Centres Income

	2023 €	2022 €
Rental Income	42,299	-
Fundraising, Donations & Miscellaneous Income	2,145	-
Pobal Energy Support Scheme	738	-
Department of Rural & Community Development - Community Support Fund:		
- Galway City Council	8,839	-
- Meath County Council	500	-
- Cork City Council	2,300	-
- Roscommon County Council	1,200	-
Insurance Claim	21,530	-
	79,551	-

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Expenditure on Charitable Activities

	2023	2022
	€	€
Wages & Salaries Costs	422,370	191,913
Staff Training and Welfare	17,438	6,900
Travel Expenses	989	1,040
Staff Recruitment Costs	18,795	1,260
Governance Costs	32,679	18,809
Programme Expenses	18,577	21,771
Events & Conferences	242,661	78,596
Gaiety Pantomime Costs	21,900	21,900
Grants Expenditure	10,670	12,165
Training	4,655	7,839
IT	103,685	46,227
Area & District Expenses	8,301	31,767
Publications	31,879	22,974
Public Relations	14,212	4,712
Administration Costs	64,430	34,921
Property & Facilities Management	77,321	34,990
Bank & Online Charges	6,919	3,209
Depreciation on Fixed Assets	5,502	-
Bad Debts	1,022	-
Total	1,104,005	540,993

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

8. Distribution Centre Expenses

	2023 €	2022 €
Wages & Salaries Costs	44,101	25,458
Other Staff Expenses	225	50
Governance Costs	9,702	3,000
IT	5,880	1,583
Administration Costs	2,966	46
Bank & Online Charges	4,739	2,197
Purchases	116,949	113,388
Cost of Sales	11,127	9,141
Bad Debts	595	88
	<u>196,284</u>	<u>154,951</u>

9. Outdoor Centres Expenses

	2023 €	2022 €
Utilities	21,590	1,304
Administration Costs	14,746	80
Maintenance	36,903	2,170
Bank Charges	331	18
Events & Conferences	837	-
Programme Expenses	45	-
Expenditure Reimbursed by Insurance	22,170	-
Total	<u>96,622</u>	<u>3,572</u>

10. Deficit on Ordinary Activities

The operating deficit is stated after charging:

	2023 €	2022 €
Depreciation of Tangible Fixed Assets	5,502	-
Auditors' Remuneration	<u>24,987</u>	<u>11,000</u>

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

11. Auditor's Remuneration

	2023 €	2022 €
Fees payable to the charity's auditor and its associates for the audit of the charity's annual accounts - statutory audit only	24,987	11,000
	24,987	11,000

12. Employees Costs

	2023 €	2022 €
National Office Salaries	268,453	121,045
Distribution Centre Salaries	40,484	23,105
Regions Salaries	103,345	51,853
Other Wages & Salaries	12,223	1,359
National Office PAYE/PRSI	28,179	12,893
Distribution Centre PAYE/PRSI	3,617	2,353
Regions PAYE/PRSI	9,094	4,665
Other PAYE/PRSI	1,076	98
	466,471	217,371

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

	2023 No.	2022 No.
National Office Staff	11	9
Distribution Centre Staff	3	4
Regions Staff	8	9
Management	2	2
Other Staff	3	1
	27	25

There were no employees paid in excess of €60,000 in 2023 (2022: NIL).

There were no employer pension contributions made during the financial year (2022: €NIL).

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

13. Director's Remuneration and Expenses

During the year, no Directors received any remuneration or other benefits (2022: €NIL).

During the year ended 31 December 2023, no Director expenses have been incurred (2022: €NIL).

14. Tangible Fixed Assets

	Leasehold Improvements €	Furniture and Fittings €	Total €
Cost or valuation			
At 1 January 2023	-	1,283	1,283
Additions	3,665	25,862	29,527
At 31 December 2023	<u>3,665</u>	<u>27,145</u>	<u>30,810</u>
Depreciation			
Charge for the year	73	5,429	5,502
At 31 December 2023	<u>73</u>	<u>5,429</u>	<u>5,502</u>
Net book value			
At 31 December 2023	<u><u>3,592</u></u>	<u><u>21,716</u></u>	<u><u>25,308</u></u>
At 31 December 2022	<u><u>-</u></u>	<u><u>1,283</u></u>	<u><u>1,283</u></u>

15. Financial Assets - Investments

	2023 €	2022 €
Investment Accounts (see 15.1 below)	<u><u>77,026</u></u>	<u><u>77,026</u></u>

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15.1. Eileen Beatty Bequest Investment Accounts

	2023 €	2022 €
AIB Ordinary Shares*	26	26
Eileen Beatty International Post Office Savings	77,000	77,000
Total	77,026	77,026

* The market value of the AIB Ordinary Shares at 31 December 2023 was €26.

16. Stocks

	2023 €	2022 €
Goods for Resale - Distribution Centre	151,500	167,289
	151,500	167,289

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.

17. Debtors

	2023 €	2022 €
Trade Debtors	8,055	16,495
Grant Receivable	-	167,523
Prepayments & Accrued Income	28,693	(829)
Irish Girl Guides Trust Corporation CLG	303,219	290,481
	339,967	473,670

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

18. Cash at Bank and In Hand

	2023	2022
	€	€
Various National Current Accounts	275,794	282,515
Property Development Fund Bank Account	171,974	67,539
Programme & Training No. 1 Bank Account	135	3,025
Programme & Training No. 2 Bank Account	1,738	1,738
Regional Funds Bank Accounts	546,898	509,612
Distribution Bank Accounts	44,855	59,044
National Memorial Cottage Bank Account	7,680	9,535
Area & Districts Funds Bank Accounts	24,646	21,608
International Group Travel Fund Bank Account	-	5
Credit Cards	12,978	-
Total	1,086,698	954,621

19. Creditors

	2023	2022
	€	€
Trade Creditors	14,820	158,926
Deposits on Hand	83,692	3,400
PAYE/PRSI/USC	10,412	6,810
Bank Overdrafts & Credit Cards	2,086	2,490
Accruals	30,135	23,850
Deferred Income	93,810	46,667
	234,955	242,143

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

20. Statement of Changes in Capital and Reserves

	Profit & Loss Account €	Designated Funds for Future Development & Expenses €	Closed Units Reserve €	Regions, Areas & Districts Reserve €	Total €
Opening Balance at 1 January 2023	549,204	150,510	16,517	715,515	1,431,746
Transfer Between Reserves	(21,887)	20,000	-	1,887	-
Closed Unit Funds Introduced**	-	-	22,168	-	22,168
Regions, Areas & Districts Funds Introduced***	-	-	-	39,333	39,333
Release from Designated Funds (see 20.1 below)	-	(7,484)	-	-	(7,484)
Deficit for the Year	(40,219)	-	-	-	(40,219)
Closing Balance at 31 December 2023	487,098	163,026	38,685	756,735	1,445,544

Statement of Changes in Capital and Reserves (Prior Year)

	Profit & Loss Account €	Designated Funds for Future Development & Expenses €	Closed Units Reserve €	Regions, 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 20.1 below)	-	(156,309)	-	-	(156,309)
Deficit for the Year	(63,410)	-	-	-	(63,410)
Closing Balance at 31 December 2022	549,204	150,510	16,517	715,515	1,431,746

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

* 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 2023 and 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 2023 and 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.

20.1. Breakdown of Designated Funds for Future Development and Expenses

	2023 €	2022 €
International Camps	60,000	40,000
Website & IT Development	9,570	9,570
Painting & Renovation - National Office	34,496	40,000
Diversity & Inclusion	2,985	4,965
Service Projects	6,475	6,475
Allocation of Membership Fees to Regions	49,500	49,500
Total	163,026	150,510

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

21. Contingent Liabilities

There were no contingent liabilities at 31 December 2023 (2022: €Nil).

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

22. Capital and Other Commitments

There were no capital commitments at the balance sheet date (2022: €Nil).

At 31 December 2023, the charity had the following commitments under non-cancellable operating leases that expire as follows:

	2023 €	2022 €
Within One Year	36,000	36,000
Within Two to Five Years	144,000	144,000
Greater than Five Years	180,000	216,000
	<u>360,000</u>	<u>396,000</u>

23. 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).

24. Related Party Transactions

As outlined in note 16, at the balance sheet date, there is an amount of €303,219 (2022: €290,481) owing from the Irish Girl Guides Trust Corporation CLG. Additionally, during the year ended 31 December 2023, the charity paid rent of €36,000 (2022: €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.

25. Post Balance Sheet Events

There have been no significant events affecting the charity since the year end.

26. Controlling Party

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

27. Comparatives

Irish Girl Guides CLG was incorporated in September 2019 but had 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'. Therefore, the financial results for the year ended 31 December 2022 only reflect six months of trade.

IRISH GIRL GUIDES
(A Company Limited by Guarantee, not having a share capital)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

28. Approval of Financial Statements

The Directors approved these financial statements for issue on 4 October 2024.



An Roinn Leanaí, Comhionannais,
Míchumais, Lánpháirtíochta agus Óige
Department of Children, Equality,
Disability, Integration and Youth

Community
Foundation
Ireland



Irish Girl Guides, National Training Centre
Unit 2, The Square Industrial Complex
Belgard Square East, Tallaght, Dublin, D24 FEX5
www.irishgirlguides.ie

