

WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION

England & Wales · Charity number 1028202

Details

Other names WILTSHIRE SOUTH COUNTY GIRL GUIDES

Status Registered

Legal form Other

Registered 1993-11-11

Register [View on the Charity Commission register](#)

Contact

Address 120 High Street
Chapmanslade
Westbury
Wiltshire
BA13 4AW

Phone 01373304070

Website www.girlguiding-wiltshiresouth.org.uk

Activities

Objects: THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP

Activities: Girlguiding Wiltshire South, as part of a world-wide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£108,585	£213,460	-	-
2023-12-31	£293,975	£109,344	-	-
2022-12-31	£68,820	£89,531	-	-
2021-12-31	£31,400	£36,914	-	-
2020-12-31	£45,357	£38,677	-	-

Trustees

Name	Role	Appointed
Belinda Durston		2022-12-06
Christine Glover		2024-05-01
JANET MALLARD		2015-01-01
Joanne Manship		2023-09-30
Kellie Kim Kinsey		2022-09-13
Pam Ridley		2024-06-03
Susan Page		2024-05-01

WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1028202

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

FOR

WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION

OPERATING AS

WILTSHIRE SOUTH GUIDES

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

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For the year ended 31 December 2024**

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**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

GENERAL INFORMATION

For the year ended 31 December 2024

TRUSTEES: Mrs Joanne Manship

Mrs Belinda Durston
Mrs Pam Ridley
Mrs Sue Page
Mrs Christine Glover
Mrs Janet Mallard
Mrs Kellie Kinsey

ADDRESS: 120 High Street
Chapmanslade
Westbury
BA13 4AW

CHARITY REGISTRATION NUMBER: 1028202

INDEPENDENT EXAMINER: Mrs Lucy Pinnock MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

BANKERS National Westminster Bank plc
62 Fore Street
Trowbridge
Wiltshire
BA14 8EX

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2024**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2024.

STATEMENT OF PURPOSE

Nationally Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

AIMS AND OBJECTIVES

Girlguiding is a leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their potential and encourage them to be positive members of society. Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community. As a national organisation Girlguiding has nearly half a million members, including trained leaders.

Girlguiding Wiltshire South shares the same aims as Girlguiding nationally and is committed to providing opportunities for all members to develop into good role models for the future and to positively contribute to the community and the environment locally, in the UK and the wider world.

The Association provides a balanced programme of activities. All members from 5-25 are encouraged to develop mentally, physically and spiritually through the Girlguiding programme. In setting our objectives and activities the Trustees have given careful consideration to the Charity Commission guidance on public benefit.

ORGANISATION

The Wiltshire South County Guide Association is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is registered as a charity (charity registration number 1028202). It has an operating name of Wiltshire South Guides.

It is situated within the South West Region and is split into five Divisions. Each County Division has a Commissioner who is responsible for the organisation and development in her own area. Commissioners are supported by the Executive Committee which meets regularly. The Trustees are the voting members of the Executive Committee. The Executive Committee are Trustees of the Association. Policies on guiding initiatives and activities are implemented by delegation from County, through to Division, and finally Unit level. The County was led by three County Commissioners (Jan – Sept) with the support of the Executive Committee members and then one County Commissioner was appointed (Oct onwards)

The County has a total of 1,719 girls/465 adults members and recognised volunteers.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2024**

REVIEW OF 2024

Units are meeting regularly and enjoying a wide range of activities both at their meeting place and also wider in the community. Many units have taken the opportunity to go on residential, camping and day trips plus attend Region events such as cinema exclusive screening of age appropriate films.

Intops 2024 had a great interrailing adventure across Europe, visiting Switzerland, Venice and Salzburg. Members have also had the opportunities to travel to Gambia.

Berwick, our County Activity Centre, is busy with units visiting on day trips, sleepovers, residentials and camping, mostly from the County but we are delighted to welcome some units from Somerset, Bristol, Berkshire and Dorset too. The Centre has been fortunate to receive a legacy from a past member this year with the specific wish for it be used at Berwick. The committee of volunteers have been able to re tarmac the carpark, build an outside washing up shelter for the units that camp. The site is continuing to be improved for all members of Girlguiding and the local community.

Wessex water have now completed their upgrade with the new flood tanks and extra soakaways for Wiltshire South Guides on site. Wessex Water have paid for all these improvement drainage works.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2025**

PLANS FOR 2025 AND BEYOND

The County Commissioner is settling into the 5 year role and taking opportunities to meet leaders and girls in their unit. The Awards committee are very active promoting requests for awards and plan to hold celebration events for Awards, they are looking at adding new awards for young members. The Exec Committee are going to continue with events to draw our leaders together for social and mental welfare. The County is looking at organising events for all members to have fun, friendships, challenge & adventure.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2024**

APPOINTMENTS AND TRAINING OF TRUSTEES

All Trustees are appointed by the County Commissioner in consultation with Region and the County Executive Committee. During 2023 where possible face to face trainings have taken place but the advent of online learning has enabled many trainings to happen without the need for travel. The new leadership programme is mainly webinar based now.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate our exposure to major risks. The County are investing in a full independent Surveyors report for Berwick Girguiding Centre to look at the long term strategic plan for the Centre and how best the building can be used.

GRANT MAKING POLICIES

Grants are not awarded to non-guiding organisations. From time to time the Association will make a grant to its members. All members are welcome to submit an application. The decision is delegated to the Finance Committee and is based on the circumstances of the application and its merit.

RESERVES

The policy of Girguiding Wiltshire South is to hold liquid reserves to cover one year's operating expenses.

The free reserves of the Association at 31 December 2024 amounted to £XXXXXXX (2023: £176,905).

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2024**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Regional Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on its behalf by:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION**

I report on the accounts of the charity for the year ended 31st December 2024, which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act, and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 ActHave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mrs Lucy Pinnock, MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	200	-	5,691	5,891	203,515
Charitable activities:						
Subscriptions		12,891	-	2,173	15,064	16,320
Activities	3	60,244	-	15,588	75,832	60,737
Trading		828	-	2,501	3,329	3,235
Interest receivable		-	-	-	-	-
Grant aid income		-	-	5,000	5,000	-
Other income		3,469	-	-	3,469	10,168
Total income and endowments		77,632	-	30,953	108,585	293,975
EXPENDITURE						
Expenditure on charitable activities:						
Direct costs	4	56,049	-	147,445	203,494	101,193
Support costs	4	9,118	848	-	9,966	8,151
Expenditure on raising funds:						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
Total resources expended	10	65,167	848	147,445	213,460	109,344
NET INCOME/(EXPENDITURE)		12,465	(848)	(116,492)	(104,875)	184,631
TRANSFERS BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		12,465	(848)	(116,492)	(104,875)	184,631
Total funds brought forward at 1 January 2024		176,905	35,598	937,830	1,150,333	986,413
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2024		189,370	34,750	821,338	1,045,458	1,150,333

CONTINUING OPERATIONS

None of the Association's activities were acquired or discontinued during the current and previous years. All gains and losses recognised in the year are included in the statement of financial activities.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**BALANCE SHEET
31 December 2024**

		2024		2023	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	7		840,588		842,472
			840,588		842,472
CURRENT ASSETS:					
Stock	8	6,615		6,863	
Debtors	9	-		8,730	
Bank and cash balances		200,200		339,174	
		206,815		354,767	
CREDITORS:					
Amounts falling due within one year	10	(1,945)		(46,906)	
NET CURRENT ASSETS			204,870		307,861
TOTAL ASSETS LESS CURRENT LIABILITIES			1,045,458		1,150,333
Designated funds	12		821,338		937,830
Restricted funds	13		34,750		35,598
Unrestricted funds			189,370		176,905
			1,045,458		1,150,333

ON BEHALF OF THE TRUSTEES:

Signed:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2024**

	Notes	At 31/12/24 £	At 31/12/23 £
Cash provided by operating activities	1	<u>(138,974)</u>	<u>198,638</u>
Cash flows from investing activities:			-
Purchase of tangible fixed assets		-	-
Prior year adjustment		-	
Cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
Increase/decrease in cash and cash equivalents in the year		<u>(138,974)</u>	<u>198,638</u>
Cash and cash equivalents at the beginning of the year		339,174	140,536
Cash and cash equivalents at the end of the year	2	<u>200,200</u>	<u>339,174</u>

		At 31/12/24 £	At 31/12/23 £
Note 1			
Reconciliation of net income/(expenditure) to net cash flows from operating activities			
Net income/(expenditure) for the year as per the Statement of Financial Activities		(104,875)	184,631
Adjusted for:			
Depreciation		1,884	1,884
Decrease/(increase) in stock		(248)	(4,917)
Decrease/(increase) in debtors		8,730	(4,545)
(Decrease)/increase in creditors		(44,961)	21,585
Net cash (used in)/provided by operating activities		<u>(138,974)</u>	<u>198,638</u>
Note 2			
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>200,200</u>	<u>339,174</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

1. ACCOUNTING POLICIES

Legal status

Wiltshire South County Guide Association is a separately constituted branch of The Guide Association which is incorporated by Royal Charter. This Association is responsible for the administration of the Association's affairs within the county and for the development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-laws and the Guiding Manual.

The region is registered as a charity in its own right under number 1028202.

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015 – Charities SORP (FRS 102).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was required. No such adjustments were required.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income recognition

Income is recognised on an accrual basis. Income received for specific purposes is treated as restricted.

Grants receivable

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The irrecoverable element of VAT is included with the item of expense to which it relates.

Grants payable are charged in the year in which the offer is conveyed to the recipient.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful lives of the assets concerned. Fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The principal annual rates used for this purpose are:

Freehold property	- see below
Furniture and equipment	- 25% straight line

Freehold land is not depreciated. Buildings are depreciated at a rate of 2% per annum on a straight line basis.

All fixed assets acquired whether purchased or donated are capitalised. Assets donated in the past have not necessarily been capitalised.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating leases

Rentals paid under operating leases are charged on a time basis over the lease term.

Donations and fund accounting

Donations received for the general purpose of the Charity are included as unrestricted funds. Donations for activities restricted by the wishes of the donor are taken to 'restricted funds' where these wishes are legally binding on the Trustees. The Trustees may set aside funds as being designated for particular purposes. These funds are shown as designated funds within the reserves.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Donations	200	-	1,102	1,302	1,578
Legacies	-	-	4,589	4,589	201,697
Gift Aid	-	-	-	-	240
	200	-	5,691	5,891	203,515

3. ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
International income	-	-	-	-	-
Events income	60,160	-	-	60,160	51,717
Berwick income	-	-	15,588	15,588	9,000
Training income	84	-	-	84	20
	60,244	-	15,588	75,832	60,737

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Direct Costs					
Census/subscriptions	3,607	-	-	3,607	4,459
Events	50,898	-	-	50,898	48,599
Training	785	-	-	785	2,102
Berwick	-	-	147,445	147,445	45,933
Grants	350	-	-	350	100
Travel and administration	161	-	-	161	-
	<u>55,801</u>	<u>-</u>	<u>147,445</u>	<u>203,246</u>	<u>101,193</u>
Support Costs					
Trustees expenses	1,469	-	-	1,469	827
Independent examiner's fees	250	-	-	250	250
Other expenses	6,363	-	-	6,363	5,190
Depreciation	1,036	848	-	1,884	1,884
	<u>9,118</u>	<u>848</u>	<u>-</u>	<u>9,966</u>	<u>8,151</u>
	<u>64,919</u>	<u>848</u>	<u>147,445</u>	<u>213,212</u>	<u>109,344</u>

5. FUNDRAISING EXPENSES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Merchandise	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

6. EXPENDITURE

Expenditure includes:

	2024	2024
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2024	2024
	£	£
Trustees’ travelling and subsistence expenses	<u>1,469</u>	<u>827</u>

None of the trustees nor persons connected with them received any remuneration or other material benefits from the association or any connected organisation.

No employee earned £60,000 per annum or more.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture and Equipment £	Totals £
COST:			
At 1 January 2024	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	857,544	42,445	899,989
DEPRECIATION:			
At 1 January 2024	15,072	42,445	57,517
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2024	16,956	42,445	59,401
NET BOOK VALUE:			
At 31 December 2024	840,588	-	840,588
At 31 December 2023	842,472	-	842,472

8. STOCKS

	2024 £	2023 £
Stock for resale	6,615	6,863
	6,615	6,863

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

**9. DEBTORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade Debtors	-	1,190
Debtors	-	7,540
	<hr/>	<hr/>
	-	8,730
	<hr/> <hr/>	<hr/> <hr/>

**10. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2024	2023
	£	£
Trade creditors	1,445	1,211
Accrued expenses	500	250
Other creditors	-	45,445
	<hr/>	<hr/>
	1,945	46,906
	<hr/> <hr/>	<hr/> <hr/>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed assets £	Investments £	Net current assets £	Total £
Restricted funds	34,750	-	-	34,750
Designated funds	805,838	-	15,500	821,338
Unrestricted funds	-	-	189,370	189,370
	<u>840,588</u>	<u>-</u>	<u>204,870</u>	<u>1,045,458</u>

12. DESIGNATED FUNDS

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2024 £
Berwick property	937,830	30,953	(147,445)	-	821,338
	<u>937,830</u>	<u>30,953</u>	<u>(147,445)</u>	<u>-</u>	<u>821,338</u>

Purpose of designated funds

Berwick is our County headquarters and activity centre. The Trustees constructed a multi purpose wooden lodge for the use of outdoor activities including camping, archery, pistol shooting, training and disabled facilities from designated funds.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

13. RESTRICTED FUNDS

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2024
	£	£	£	£	£
Berwick property – new build	35,598	-	(848)	-	34,750
	35,598	-	(848)	-	34,750

Purpose of restricted funds

The Trustees secured external funding for the cost of developing the outdoor activity building at Berwick.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2024**

14. CONNECTED CHARITIES

The Guide Association at Commonwealth Headquarters.

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

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

The Guide Association – South West England

The Guide Association – South West England (Girlguiding South West England) is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is responsible for the administration of the Association's affairs within South West England, and is headed by the Chief Commissioner. It is organised into 16 Counties and Islands, of which Wiltshire South is one.

Material transactions with connected charities are as follows:

	2024	2023
	£	£
Incoming resources:		
Grants received from the Guide Association	15,064	16,320

WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1028202

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

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For the year ended 31 December 2023**

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**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

GENERAL INFORMATION

For the year ended 31 December 2023

TRUSTEES: Mrs Janet Mallard

Mrs Belinda Durston
Mrs Pam Ridley
Mrs Christine Glover
Mrs Sue Page
Mrs Joanne Manship
Mrs Kellie Kinsey

ADDRESS: 120 High Street
Chapmanslade
Westbury
BA13 4AW

CHARITY REGISTRATION NUMBER: 1028202

INDEPENDENT EXAMINER: Mrs Lucy Pinnock MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

BANKERS National Westminster Bank plc
62 Fore Street
Trowbridge
Wiltshire
BA14 8EX

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2023.

STATEMENT OF PURPOSE

Nationally Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

AIMS AND OBJECTIVES

Girlguiding is a leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their potential and encourage them to be positive members of society. We give girls the space to have fun, form friendships and have adventures. As a national organisation Girlguiding has nearly half a million members, including trained leaders.

Girlguiding Wiltshire South shares the same aims as Girlguiding nationally and is committed to providing opportunities for all members to develop into good role models for the future and to positively contribute to the community and the environment locally, in the UK and the wider world.

The Association provides a balanced programme of activities. All members from 5-25 are encouraged to develop mentally, physically and spiritually through the Girlguiding programme. In setting our objectives and activities the Trustees have given careful consideration to the Charity Commission guidance on public benefit.

ORGANISATION

The Wiltshire South County Guide Association is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is registered as a charity (charity registration number 1028202). It has an operating name of Wiltshire South Guides.

It is situated within the South West Region and is split into five Divisions. Each County Division has a Commissioner who is responsible for the organisation and development in her own area. Commissioners are supported by the Executive Committee which meets regularly. The Trustees are the voting members of the Executive Committee. The Executive Committee are Trustees of the Association. Policies on guiding initiatives and activities are implemented by delegation from County, through to Division, and finally Unit level. The County was led by three County Commissioners (Jan – Sept) with the support of the Executive Committee members and then one County Commissioner was appointed (Oct onwards)

The County has a total of 1,789 girls/354 adults members and recognised volunteers.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

REVIEW OF 2023

Units are meeting regularly face to face.

Berwick, our County Activity Centre, is busy with units visiting on day trips, sleepovers, residentials and camping, mostly from the County but we are delighted to welcome some units from Somerset, Berkshire and Dorset too. The Centre has been fortunate to receive a legacy from a past member this year with the specific wish it be used at Berwick. The committee of volunteers are now assessing where and how best to use this money in order to repair or replace dilapidated equipment, larger items such as tarmac, windows and doors. County have paid for the safe disposal of the old Pratten building and all equipment stored in the Pratten has been moved to the Lodge and associated storage area.

Unfortunately Berwick suffered, again, flooding in February from the village following severe heavy rainfall which rendered the site inoperable as there was standing sewage. Sadly the boiler was rendered broken from the water damage and an insurance claim has been made for its replacement and associated works needed. Many visits by Wessex Water and volunteers are looking of a way to alleviate this happening again.

The County held a Blue Butterfly afternoon tea and anyone who has received a Blue Butterfly was invited to attend, a very nice afternoon was had catching up with old and new leaders. The day before Guides attended a Blue Butterfly day and undertook crafts and challenges celebrating our Blue Butterfly award. Intops 2023 was a great success visiting the Netherlands and more of our girls from the County have been selected to join Intops 2024 visiting Denmark and Norway.

Another County trip to Kandersteg in February 2024 is now being administered through the County. County offered again, a grant of one person per unit for the annual subscription payment of £45.50. 54 units applied for this and were granted the monies.

Some of our young members and adults travelling abroad through Intops applied for a County grant which the County Exec were delighted to agree to.

The County have embraced the new logo and branding from National and have employed a professional to update and refresh our website incorporating the new branding. Facebook and monthly newsletters are still proving a good form of communication to our adult members.

Adult members are getting to grips with the new learning and development platform, with a few teething problems along the way.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

PLANS FOR 2024 AND BEYOND

The Pratten will be removed and the ground it sits on will be restored to grass. Wessex Water are engaging in constructive management of the flooding issues on site with plans for flood tanks and extra soakaways, hopefully to be paid for by Wessex Water.

The newly appointed County Commissioner is getting to grips with the County and taking opportunities to meet leaders and girls in their unit. The Awards committee are very active promoting requests for awards and plan to hold celebration events for Awards. The Exec Committee are looking to hold events to draw our leaders together for social and mental welfare.

The International Adviser shared with Wiltshire North is working well and they are looking to increase the team to look after various parts of the role.

Other members of the County team are working well including Outdoor/Indoor, Inclusion, learning & development.

The County Exec are grateful to the dedication that our leaders give to our young members in providing an enriched environment in their units and extra activities for all to enjoy.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

APPOINTMENTS AND TRAINING OF TRUSTEES

All Trustees are appointed by the County Commissioner in consultation with Region and the County Executive Committee. During 2023 where possible face to face trainings have taken place but the advent of online learning has enabled many trainings to happen without the need for travel. The new leadership programme is mainly webinar based now.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate our exposure to major risks. The County are investing in a full independent Surveyors report for Berwick Girguiding Centre to look at the long term strategic plan for the Centre and how best the building can be used.

GRANT MAKING POLICIES

Grants are not awarded to non-guiding organisations. From time to time the Association will make a grant to its members. All members are welcome to submit an application. The decision is delegated to the Finance Committee and is based on the circumstances of the application and its merit.

RESERVES

The policy of Girguiding Wiltshire South is to hold liquid reserves to cover one year's operating expenses.

The free reserves of the Association at 31 December 2023 amounted to £176,905 (2022: £121,346).

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Regional Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on its behalf by:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION**

I report on the accounts of the charity for the year ended 31st December 2023, which are set out on pages 10 to 22.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act, and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 ActHave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mrs Lucy Pinnock, MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	676	-	202,839	203,515	1,423
Charitable activities:						
Subscriptions		14,177	-	2,143	16,320	14,154
Activities	3	51,737	-	9,000	60,737	51,014
Trading		2,120	-	1,115	3,235	1,919
Interest receivable		-	-	-	-	-
Grant aid income		-	-	-	-	-
Other income		10,168	-	-	10,168	310
Total income and endowments		78,878	-	215,097	293,975	68,820
EXPENDITURE						
Expenditure on charitable activities:						
Direct costs	4	55,260	-	45,933	101,193	78,035
Support costs	4	6,267	848	1,036	8,151	11,496
Expenditure on raising funds:						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
Total resources expended	10	61,527	848	46,969	109,344	89,531
NET INCOME/(EXPENDITURE)		17,351	(848)	168,128	184,631	(20,711)
TRANSFERS BETWEEN FUNDS		-	-	-		
NET MOVEMENT IN FUNDS		17,351	(848)	168,128	184,631	(20,711)
Total funds brought forward at 1 January 2023		159,554	36,446	769,702	965,702	986,413
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2023		176,905	35,598	937,830	1,150,333	965,702

CONTINUING OPERATIONS

None of the Association's activities were acquired or discontinued during the current and previous years. All gains and losses recognised in the year are included in the statement of financial activities.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**BALANCE SHEET
31 December 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	7		842,472		844,356
			842,472		844,356
CURRENT ASSETS:					
Stock	8	6,863		1,946	
Debtors	9	8,730		4,185	
Bank and cash balances		339,174		140,536	
		354,767		146,667	
CREDITORS:					
Amounts falling due within one year	10	(46,906)		(25,321)	
NET CURRENT ASSETS			307,861		121,346
TOTAL ASSETS LESS CURRENT LIABILITIES			1,150,333		965,702
Designated funds	12		937,830		769,702
Restricted funds	13		35,598		36,446
Unrestricted funds			176,905		159,554
			1,150,333		965,702

ON BEHALF OF THE TRUSTEES:

Signed:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2023**

	Notes	At 31/12/23 £	At 31/12/22 £
Cash provided by operating activities	1	198,638	(16,416)
Cash flows from investing activities:		-	-
Purchase of tangible fixed assets		-	-
Prior year adjustment		-	-
Cash provided by/(used in) investing activities		-	-
Increase/decrease in cash and cash equivalents in the year		198,638	(16,416)
Cash and cash equivalents at the beginning of the year		140,536	156,952
Cash and cash equivalents at the end of the year	2	339,174	140,536

		At 31/12/23 £	At 31/12/22 £
Note 1			
Reconciliation of net income/(expenditure) to net cash flows from operating activities			
Net income/(expenditure) for the year as per the Statement of Financial Activities		184,631	(20,711)
Adjusted for:			
Depreciation		1,884	1,884
Decrease/(increase) in stock		(4,917)	821
Decrease/(increase) in debtors		(4,545)	(2,495)
(Decrease)/increase in creditors		21,585	4,085
Net cash (used in)/provided by operating activities		198,638	(16,416)
Note 2			
Analysis of cash and cash equivalents			
Cash at bank and in hand		339,174	140,536

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

1. ACCOUNTING POLICIES

Legal status

Wiltshire South County Guide Association is a separately constituted branch of The Guide Association which is incorporated by Royal Charter. This Association is responsible for the administration of the Association's affairs within the county and for the development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-laws and the Guiding Manual.

The region is registered as a charity in its own right under number 1028202.

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015 – Charities SORP (FRS 102).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was required. No such adjustments were required.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income recognition

Income is recognised on an accrual basis. Income received for specific purposes is treated as restricted.

Grants receivable

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The irrecoverable element of VAT is included with the item of expense to which it relates.

Grants payable are charged in the year in which the offer is conveyed to the recipient.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful lives of the assets concerned. Fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The principal annual rates used for this purpose are:

Freehold property	- see below
Furniture and equipment	- 25% straight line

Freehold land is not depreciated. Buildings are depreciated at a rate of 2% per annum on a straight line basis.

All fixed assets acquired whether purchased or donated are capitalised. Assets donated in the past have not necessarily been capitalised.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating leases

Rentals paid under operating leases are charged on a time basis over the lease term.

Donations and fund accounting

Donations received for the general purpose of the Charity are included as unrestricted funds. Donations for activities restricted by the wishes of the donor are taken to 'restricted funds' where these wishes are legally binding on the Trustees. The Trustees may set aside funds as being designated for particular purposes. These funds are shown as designated funds within the reserves.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Donations	436	-	1,142	1,578	1,423
Legacies	-	-	201,697	201,697	-
Gift Aid	240	-	-	240	-
	<u>676</u>	<u>-</u>	<u>202,839</u>	<u>203,515</u>	<u>1,423</u>

3. ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
International income	-	-	-	-	-
Events income	51,717	-	-	51,717	41,991
Berwick income	-	-	9,000	9,000	8,952
Training income	20	-	-	20	71
	<u>51,737</u>	<u>-</u>	<u>9,000</u>	<u>60,737</u>	<u>51,014</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Direct Costs					
Census/subscriptions	4,459	-	-	4,459	4,353
Events	48,599	-	-	48,599	43,914
Training	2,102	-	-	2,102	574
Berwick	-	-	45,933	45,933	29,194
Grants	100	-	-	100	-
Travel and administration	-	-	-	-	-
	<u>55,260</u>	<u>-</u>	<u>45,933</u>	<u>101,193</u>	<u>78,035</u>
Support Costs					
Trustees expenses	827	-	-	827	356
Independent examiner's fees	250	-	-	250	250
Other expenses	5,190	-	-	5,190	9,006
Depreciation	-	848	1,036	1,884	1,884
	<u>6,267</u>	<u>848</u>	<u>1,036</u>	<u>8,151</u>	<u>11,496</u>
	<u>61,527</u>	<u>848</u>	<u>46,969</u>	<u>109,344</u>	<u>89,531</u>

5. FUNDRAISING EXPENSES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Merchandise	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

6. EXPENDITURE

Expenditure includes:

	2023	2022
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2023	2022
	£	£
Trustees’ travelling and subsistence expenses	<u>827</u>	<u>356</u>

None of the trustees nor persons connected with them received any remuneration or other material benefits from the association or any connected organisation.

No employee earned £60,000 per annum or more.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture and Equipment £	Totals £
COST:			
At 1 January 2022	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	<u>857,544</u>	<u>42,445</u>	<u>899,989</u>
DEPRECIATION:			
At 1 January 2023	13,188	42,445	55,633
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2023	<u>15,072</u>	<u>42,445</u>	<u>57,517</u>
NET BOOK VALUE:			
At 31 December 2023	<u>842,472</u>	-	<u>842,472</u>
At 31 December 2022	<u>844,356</u>	-	<u>844,356</u>

8. STOCKS

	2023 £	2022 £
Stock for resale	6,863	1,946
	<u>6,863</u>	<u>1,946</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
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**9. DEBTORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade Debtors	1,190	315
Debtors (KISC 2024, Intops 2024)	7,540	3,870
	8,730	4,185
	8,730	4,185

**10. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2023	2022
	£	£
Trade creditors	1,211	1,749
Accrued expenses	250	250
Other creditors (KISC 2024, Intops 2024)	45,445	23,322
	46,906	25,321
	46,906	25,321

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed assets £	Investments £	Net current assets £	Total £
Restricted funds	35,598	-	-	35,598
Designated funds	806,874	-	130,956	937,830
Unrestricted funds	-	-	176,905	176,905
	<u>842,472</u>	<u>-</u>	<u>307,861</u>	<u>1,150,333</u>

12. DESIGNATED FUNDS

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2023 £
Berwick property	769,702	215,097	(46,969)	-	937,830
	<u>769,702</u>	<u>215,097</u>	<u>(46,969)</u>	<u>-</u>	<u>937,830</u>

Purpose of designated funds

Berwick is our County headquarters and activity centre. The Trustees constructed a multi purpose wooden lodge for the use of outdoor activities including camping, archery, pistol shooting, training and disabled facilities from designated funds.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
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13. RESTRICTED FUNDS

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2023
	£	£	£	£	£
Berwick property – new build	346,446	-	(848)	-	345,598
	346,446	-	(848)	-	345,598

Purpose of restricted funds

The Trustees secured external funding for the cost of developing the outdoor activity building at Berwick.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

14. CONNECTED CHARITIES

The Guide Association at Commonwealth Headquarters.

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

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

The Guide Association – South West England

The Guide Association – South West England (Girlguiding South West England) is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is responsible for the administration of the Association's affairs within South West England, and is headed by the Chief Commissioner. It is organised into 16 Counties and Islands, of which Wiltshire South is one.

Material transactions with connected charities are as follows:

	2023	2022
	£	£
Incoming resources:		
Grants received from the Guide Association	16,320	14,154

WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1028202

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

GENERAL INFORMATION

For the year ended 31 December 2022

TRUSTEES:

Mrs Janet Mallard

Mrs Karren Madden (resigned 15th January 2023)
Mrs Sarah Bennet (resigned 31st December 2022)
Mrs Belinda Durston (appointed 6th December 2022)
Mrs Pam Ridley
Mrs Sam Gullick (appointed 1st January 2023)
Mrs Joanne Manship (appointed 1st July 2023)
Mrs Kellie Kinsey (appointed 13th September 2022)
Mrs Nicola McCarney (resigned 31st July 2023)
Mrs Sarah Steggel (resigned 31st July 2023)

ADDRESS:

120 High Street
Chapmanslade
Westbury
BA13 4AW

CHARITY REGISTRATION NUMBER:

1028202

INDEPENDENT EXAMINER:

Mrs Lucy Pinnock MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

BANKERS

National Westminster Bank plc
62 Fore Street
Trowbridge
Wiltshire
BA14 8EX

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2022.

STATEMENT OF PURPOSE

Nationally Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

AIMS AND OBJECTIVES

Girlguiding is a leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their potential and encourage them to be positive members of society. We give girls the space to have fun, form friendships and have adventures. As a national organisation Girlguiding has nearly half a million members, including trained leaders.

Girlguiding Wiltshire South shares the same aims as Girlguiding nationally and is committed to providing opportunities for all members to develop into good role models for the future and to positively contribute to the community and the environment locally, in the UK and the wider world.

The Association provides a balanced programme of activities. All members from 5-25 are encouraged to develop mentally, physically and spiritually through the Girlguiding programme. In setting our objectives and activities the Trustees have given careful consideration to the Charity Commission guidance on public benefit.

ORGANISATION

The Wiltshire South County Guide Association is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is registered as a charity (charity registration number 1028202). It has an operating name of Wiltshire South Guides.

It is situated within the South West Region and is split into five Divisions. Each County Division has a Commissioner who is responsible for the organisation and development in her own area. Commissioners are supported by the Executive Committee which meets regularly. The Trustees are the voting members of the Executive Committee. The Executive Committee are Trustees of the Association. Policies on guiding initiatives and activities are implemented by delegation from County, through to Division, District and finally Unit level. The County is led by one County Commissioner with the support of the Executive Committee members.

The County has a total of 2022 girls/adults members and recognised volunteers.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

REVIEW OF 2022

All units have now returned to face to face meetings following the restrictive years of 2020 and 2021 and the leaders are glad to be back with their girls.

Berwick, our County Activity Centre, is fully operational again and a newly formed team of volunteers are working hard to publicise and promote the beautiful place that it is. Some County units have camped/holidayed there plus also welcoming visitors from other counties. There has been lots to do in its upkeep following the lockdowns. Some areas have been identified that will need further thought and money such as the old Pratten building and redundant play park. The Lodge is being used regularly by visiting units and its storage shed now houses all the games and equipment from the Pratten.

A successful July trip was made by a total of 37 guide, senior section and leader members of the County to Switzerland and everyone experienced a packed fun filled 8 days. Selection weekends have taken place for INTOPS and 6 or so girls and leaders have been chosen to go to the Netherlands in 2023.

Those leaders attending the February get together at Berwick were delighted to be with each other and catch up. At this event various long service awards were given to members recognising their time and commitment to girlguiding within their units and also at County and Region level.

A further evening was held for Awards. A total of 30 awards have been given out throughout the year.

County offered a grant of one person per unit subscription payment – a third of the county units took up this grant and we were glad to provide £38.50 per application. Although offered again, no units required an interest free loan which is testament that the units have looked at their budgets and are managing their finances well.

Region have been offering face to face training but also conferences on a blended form ie zoom or in person.

A team of 3 County Commissioners were appointed at the start of 2022 for a period of 12 months; splitting up various tasks to spread the load, it has worked really well and taken the County forward.

Communication/social media has transformed with a very active Facebook page, monthly newsletters by email and region/national support of their newsletters too.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

PLANS FOR 2023 AND BEYOND

The bookings diary for Berwick is filling up and looking good for 2023. Unfortunately the Pratten building has come to the end of its working life and plans are being made for its safe removal. The Lodge is invaluable as an extra dry space for activities and storage of equipment.

Sadly Berwick suffered a major flood in February 2023 due to the rising water table in the valley and inefficient flood drainage infrastructure throughout the village. Consequently a new boiler has been installed all taken care of through the County insurance.

The County Executive agreed to offer a unit subscription grant again and more units have submitted their applications this time around.

The County Commissioner team worked well but as agreed have stepped down after 12 months, with 2 of the ladies continuing into 2023 in order to recruit the next team to carry on. Currently no one has been appointed and the Divisional Commissioners are caretaking the role.

Units are very active planning sleepovers, pack holidays, camps, trips to various events being put on by Region.

County membership numbers are increasing again year on year as the impact of Covid lockdowns falls away.

The County continues to share the International Advisor role with Wiltshire North but has a team of volunteers taking on the roles of Outdoor/Indoor Advisor, Inclusion, Training Coordinator and Learning and Development in place.

Our volunteer leaders continue to work tirelessly in providing a wonderful, stimulating programme and activities for our young members and supporting each other through challenging financial times. Being able to be with each other again is very beneficial.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

APPOINTMENTS AND TRAINING OF TRUSTEES

All Trustees are appointed by the County Commissioner in consultation with the County Executive Committee. During 2022 there has been zoom training made available as and when required. It is anticipated that in 2023/24 Commission Training face to face indoors will take place and the County will begin to move forward again.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate our exposure to major risks. The County are investing in a full independent Surveyors report for Berwick Girguiding Centre to look at the long term strategic plan for the Centre and how best the building can be used.

GRANT MAKING POLICIES

Grants are not awarded to non-guiding organisations. From time to time the Association will make a grant to its members. All members are welcome to submit an application. The decision is delegated to the Finance Committee and is based on the circumstances of the application and its merit.

RESERVES

The policy of Girguiding Wiltshire South is to hold liquid reserves to cover one year's operating expenses.

The free reserves of the Association at 31 December 2022 amounted to £121,346 (2021: £140,173).

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Regional Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on its behalf by:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION**

I report on the accounts of the charity for the year ended 31st December 2022, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act, and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mrs Lucy Pinnock, MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	571	-	852	1,423	1,835
Charitable activities:						
Subscriptions		12,132	-	2,022	14,154	19,800
Activities	3	42,062	-	8,952	51,014	8,762
Trading		1,644	-	275	1,919	-
Interest receivable		-	-	-	-	1,003
Grant aid income		-	-	-	-	-
Other income		310	-	-	310	-
Total income and endowments		56,719	-	12,101	68,820	31,400
EXPENDITURE						
Expenditure on charitable activities:						
Direct costs	4	48,841	-	29,194	78,035	31,607
Support costs	4	9,612	848	1,036	11,496	5,307
Expenditure on raising funds:						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
Total resources expended	10	58,453	848	30,230	89,531	36,914
NET INCOME/(EXPENDITURE)		(1,734)	(848)	(18,129)	(20,711)	(5,514)
TRANSFERS BETWEEN FUNDS						
		-	-	-	-	-
NET MOVEMENT IN FUNDS		(1,734)	(848)	(18,129)	(20,711)	(5,514)
Total funds brought forward at 1 January 2022		161,288	37,294	787,831	986,413	991,927
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2022		159,554	36,446	769,702	965,702	986,413

CONTINUING OPERATIONS

None of the Association's activities were acquired or discontinued during the current and previous years. All gains and losses recognised in the year are included in the statement of financial activities.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**BALANCE SHEET
31 December 2022**

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	7		844,356		846,240
			844,356		846,240
CURRENT ASSETS:					
Stock	8	1,946		2,767	
Debtors	9	4,185		1,690	
Bank and cash balances		140,536		156,952	
		146,667		161,409	
CREDITORS:					
Amounts falling due within one year	10	(25,321)		(21,236)	
NET CURRENT ASSETS			121,346		140,173
TOTAL ASSETS LESS CURRENT LIABILITIES			965,702		986,413
Designated funds	12		769,702		787,831
Restricted funds	13		36,446		37,294
Unrestricted funds			159,554		161,288
			965,702		986,413

ON BEHALF OF THE TRUSTEES:

Signed:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2022**

	Notes	At 31/12/22 £	At 31/12/21 £
Cash provided by operating activities	1	<u>(16,416)</u>	<u>15,666</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets			-
Prior year adjustment			-
Cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
Increase/decrease in cash and cash equivalents in the year		<u>(16,416)</u>	<u>15,666</u>
Cash and cash equivalents at the beginning of the year		156,952	141,286
Cash and cash equivalents at the end of the year	2	<u>140,536</u>	<u>156,952</u>
		At 31/12/22 £	At 31/12/21 £
Note 1			
Reconciliation of net income/(expenditure) to net cash flows from operating activities			
Net income/(expenditure) for the year as per the Statement of Financial Activities		(20,711)	(5,514)
Adjusted for:			
Depreciation		1,884	1,884
Decrease/(increase) in stock		821	-
Decrease/(increase) in debtors		(2,495)	(1,690)
(Decrease)/increase in creditors		4,085	20,986
Net cash (used in)/provided by operating activities		<u>(16,416)</u>	<u>15,666</u>
Note 2			
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>140,536</u>	<u>156,952</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

1. ACCOUNTING POLICIES

Legal status

Wiltshire South County Guide Association is a separately constituted branch of The Guide Association which is incorporated by Royal Charter. This Association is responsible for the administration of the Association's affairs within the county and for the development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-laws and the Guiding Manual.

The region is registered as a charity in its own right under number 1028202.

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015 – Charities SORP (FRS 102).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was required. No such adjustments were required.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income recognition

Income is recognised on an accrual basis. Income received for specific purposes is treated as restricted.

Grants receivable

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The irrecoverable element of VAT is included with the item of expense to which it relates.

Grants payable are charged in the year in which the offer is conveyed to the recipient.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful lives of the assets concerned. Fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The principal annual rates used for this purpose are:

Freehold property	- see below
Furniture and equipment	- 25% straight line

Freehold land is not depreciated. Buildings are depreciated at a rate of 2% per annum on a straight line basis.

All fixed assets acquired whether purchased or donated are capitalised. Assets donated in the past have not necessarily been capitalised.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating leases

Rentals paid under operating leases are charged on a time basis over the lease term.

Donations and fund accounting

Donations received for the general purpose of the Charity are included as unrestricted funds. Donations for activities restricted by the wishes of the donor are taken to 'restricted funds' where these wishes are legally binding on the Trustees. The Trustees may set aside funds as being designated for particular purposes. These funds are shown as designated funds within the reserves.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Donations	571	-	852	1,423	1,720
Gift Aid	-	-	-	-	115
	<u>571</u>	<u>-</u>	<u>-</u>	<u>1,423</u>	<u>1,835</u>

3. ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
International income	-	-	-	-	-
Events income	41,991	-	-	41,991	7,068
Berwick income	-	-	8,952	8,952	902
Training income	71	-	-	71	792
	<u>42,062</u>	<u>-</u>	<u>8,952</u>	<u>51,014</u>	<u>8,762</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Direct Costs					
Census/subscriptions	4,353	-	-	4,353	6,440
Events	43,914	-	-	43,914	6,892
Training	574	-	-	574	397
Berwick	-	-	29,194	29,194	17,042
Grants	-	-	-	-	170
Travel and administration	-	-	-	-	666
	<u>48,841</u>	<u>-</u>	<u>29,194</u>	<u>78,035</u>	<u>31,607</u>
Support Costs					
Trustees expenses	356	-	-	356	1,504
Independent examiner's fees	250	-	-	250	250
Other expenses	9,006	-	-	9,006	1,669
Depreciation	-	848	1,036	1,884	1,884
	<u>9,612</u>	<u>848</u>	<u>1,036</u>	<u>11,496</u>	<u>5,307</u>
	<u>58,453</u>	<u>848</u>	<u>30,230</u>	<u>89,531</u>	<u>36,914</u>

5. FUNDRAISING EXPENSES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Merchandise	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

6. EXPENDITURE

Expenditure includes:

	2022	2021
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2022	2021
	£	£
Trustees’ travelling and subsistence expenses	<u>356</u>	<u>1,504</u>

None of the trustees nor persons connected with them received any remuneration or other material benefits from the association or any connected organisation.

No employee earned £60,000 per annum or more.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture and Equipment £	Totals £
COST:			
At 1 January 2022	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	857,544	42,445	899,989
DEPRECIATION:			
At 1 January 2022	11,304	42,445	53,749
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2022	13,188	42,445	55,633
NET BOOK VALUE:			
At 31 December 2022	844,356	-	844,356
At 31 December 2021	846,240	-	846,240

8. STOCKS

	2022 £	2021 £
Stock for resale	1,946	2,767
	1,946	2,767

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

**9. DEBTORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade Debtors	315	825
Debtors	3,870	865
	<u>4,185</u>	<u>1,690</u>

**10. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2022	2021
	£	£
Trade creditors	1,749	336
Accrued expenses	250	250
Other creditors	23,322	20,650
	<u>25,321</u>	<u>21,236</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed assets £	Investments £	Net current assets £	Total £
Restricted funds	36,446	-	-	36,446
Designated funds	807,910	-	(38,208)	769,702
Unrestricted funds	-	-	159,554	159,554
	<u>844,356</u>	<u>-</u>	<u>121,346</u>	<u>965,702</u>

12. DESIGNATED FUNDS

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2022 £
Berwick property	787,831	12,101	(30,230)	-	769,702
	<u>787,831</u>	<u>12,101</u>	<u>(30,230)</u>	<u>-</u>	<u>769,702</u>

Purpose of designated funds

Berwick is our County headquarters and activity centre. The Trustees constructed a multi purpose wooden lodge for the use of outdoor activities including camping, archery, pistol shooting, training and disabled facilities from designated funds.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

13. RESTRICTED FUNDS

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2022
	£	£	£	£	£
Berwick property – new build	37,294	-	(848)	-	36,446
	<u>37,294</u>	<u>-</u>	<u>(848)</u>	<u>-</u>	<u>36,446</u>

Purpose of restricted funds

The Trustees secured external funding for the cost of developing the outdoor activity building at Berwick.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

14. CONNECTED CHARITIES

The Guide Association at Commonwealth Headquarters.

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

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

The Guide Association – South West England

The Guide Association – South West England (Girlguiding South West England) is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is responsible for the administration of the Association's affairs within South West England, and is headed by the Chief Commissioner. It is organised into 16 Counties and Islands, of which Wiltshire South is one.

Material transactions with connected charities are as follows:

	2022	2021
	£	£
Incoming resources:		
Grants received from the Guide Association	14,154	19,800

WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1028202

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

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For the year ended 31 December 2021**

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**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

GENERAL INFORMATION

For the year ended 31 December 2021

TRUSTEES: Mrs Janet Mallard
Mrs Frances Westlake (resigned 31/12/2021)
Mrs Karren Madden
Mrs Sarah Bennet
Mrs Sheila Clifford (resigned 1/1/2022)
Mrs Pam Ridley
Mrs Natalie Clifford (resigned 1/1/2022)
Mrs Kellie Kinsey (appointed 13/9/2022)
Mrs Nicola McCarney (appointed 1/1/2022)
Mrs Sarah Steggel (appointed 1/1/2022)

ADDRESS: 120 High Street
Chapmanslade
Westbury
BA13 4AW

CHARITY REGISTRATION NUMBER: 1028202

INDEPENDENT EXAMINER: Mrs Lucy Pinnock MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

BANKERS National Westminster Bank plc
62 Fore Street
Trowbridge
Wiltshire
BA14 8EX

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2021**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2021.

STATEMENT OF PURPOSE

Nationally Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

AIMS AND OBJECTIVES

Girlguiding is a leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their potential and encourage them to be positive members of society. We give girls the space to have fun, form friendships and have adventures. As a national organisation Girlguiding has nearly half a million members, including trained leaders.

Girlguiding Wiltshire South shares the same aims as Girlguiding nationally and is committed to providing opportunities for all members to develop into good role models for the future and to positively contribute to the community and the environment locally, in the UK and the wider world.

The Association provides a balanced programme of activities. All members from 5-25 are encouraged to develop mentally, physically and spiritually through the Girlguiding programme. In setting our objectives and activities the Trustees have given careful consideration to the Charity Commission guidance on public benefit.

ORGANISATION

The Wiltshire South County Guide Association is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is registered as a charity (charity registration number 1028202). It has an operating name of Wiltshire South Guides.

It is situated within the South West Region and is split into five Divisions. Each County Division has a Commissioner who is responsible for the organisation and development in her own area. Commissioners are supported by the Executive Committee which meets regularly. The Trustees are the voting members of the Executive Committee. The Executive Committee are Trustees of the Association. Policies on guiding initiatives and activities are implemented by delegation from County, through to Division, District and finally Unit level. The County is led by one County Commissioner with the support of the Executive Committee members.

The County has 1,318 girls who are supported by 471 adult members and recognised volunteers.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2021**

REVIEW OF 2021

The results for the year and the financial position of the Regional Association are as shown in the annexed financial statements.

A very difficult year for all our members due to the continued restrictions imposed by Covid-19. Berwick, our County HQ building temporarily closed its doors to visitors. Only essential maintenance and regular inspection of the site were carried out by named persons whilst so many lockdowns, rules and restrictions were being instigated by the Government. The County Executive Committee felt it prudent to shut the site in order to protect our vulnerable members and also it would be onerous to police and cleanse the site after each booking. In the late quarter of the year a small number of bookings were taken as restrictions lifted and leaders were keen to return to normal and enjoy time away with their younger members but strict ratios had to be adhered to in order to provide a safe space for all taking Covid-19 into account.

Overseas travel was again halted from previous years, plans would hopefully be ignited again in 2022. Much of Girlguidings trainings, conferences and meetings took place via zoom – which was now becoming the norm. Ingenious ways were thought up in order to interact and still get that personal experience. GGUK secured a Zoom account which was widely distributed to any units or committees that desired it, enabling units to continue meeting virtually.

Most units started to return to face to face meetings where their meeting place allowed in the Autumn. Some units were unable to return to their normal place as many schools banned external organisations from visiting and some other meeting places similarly placed very restrictive use on users of their facilities. Mask wearing was mandatory for anyone over the age of 10, handwashing and sanitisation was regularly carried out. Cleaning down of all equipment used at the end of meetings and social distancing made the usual games and crafts a challenge. Some units unfortunately did not escape Covid and messages regularly went out that the leader or younger members had contracted covid and therefore the meeting was cancelled for this week at least. Risk Assessments (RA) were the new norm for units, everything being signed off by the Commissioner; indoor, outdoor, building and activity RA's were added to the workload for our volunteers.

The County Executive were acutely aware that many units would struggle to meet their annual National subscription payment in Feb 2021 as they had not been able to collect unit subscriptions from their members, County offered interest free loans to any unit needing help, repayable by the end of 2021. 15 out of 144 units applied to County for this and we were delighted to help them all. All except 1, which has now sadly closed, repaid the interest free loan.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2021**

PLANS FOR 2022 AND BEYOND

County Exec considered how units could be supported for the 2022 subscription and all agreed that any unit could apply for a grant payment from County of one member, a total of £38.50 per person. This was warmly received by our members and applications were received for payment in 2022 financial year.

The current County Commissioners term of 5 years finished in November 2021 and replacement(s) were sought. A team of 3 ladies agreed to caretake this role for a 12 month period with a Region commissioner overseeing the appointed commissioners. In addition a marketing/communications person was appointed. The team are working well together and splitting duties; leadership, compliance & development between them.

Units have been encouraged to review their budgets to make sure they can afford annual subscriptions going forward, now expected to be a minimum of £50+. The pandemic has affected our Management Growth and Retention and many units are struggling to enrol new members, 2 years of no meetings in some places has had a huge impact.

The County continues to share the International Adviser role with Wilts North and has various other appointments still requiring a representative.

Our volunteer leaders have worked tirelessly through the pandemic and shown huge resolve and determination and are very much looking forward to being in person again together at Berwick in February 2022 for a 'catch up' over lunch.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2021**

APPOINTMENTS AND TRAINING OF TRUSTEES

All Trustees are appointed by the County Commissioner in consultation with the County Executive Committee. During 2021 there has been zoom training made available as and when required. It is anticipated that in 2022/23 Commission Training face to face indoors will take place and the County will begin to move forward again.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate our exposure to major risks. The County are investing in a full independent Surveyors report for Berwick Girlguiding Centre to look at the long term strategic plan for the Centre and how best the building can be used.

GRANT MAKING POLICIES

Grants are not awarded to non-guiding organisations. From time to time the Association will make a grant to its members. All members are welcome to submit an application. The decision is delegated to the Finance Committee and is based on the circumstances of the application and its merit.

RESERVES

The policy of Girlguiding Wiltshire South is to hold liquid reserves to cover one year's operating expenses.

The free reserves of the Association at 31 December 2021 amounted to £140,173 (2020: £143,803).

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2021**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Regional Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on its behalf by:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION**

I report on the accounts of the charity for the year ended 31st December 2021, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act, and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

Have not been met; or

2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

Mrs Lucy Pinnock, MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	1,835	-	-	1,835	497
Charitable activities:						
Subscriptions		18,011	-	1,789	19,800	19,270
Activities	3	7,860	-	902	8,762	12,932
Trading		-	-	-	-	771
Interest receivable		1,003	-	-	1,003	1,866
Grant aid income		-	-	-	-	10,000
Other income		-	-	-	-	21
Total income and endowments		28,709	-	2,691	31,400	45,357
EXPENDITURE						
Expenditure on charitable activities:						
Direct costs	4	14,565	-	17,042	31,607	32,550
Support costs	4	3,423	848	1,036	5,307	6,127
Expenditure on raising funds:						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
Total resources expended	10	17,988	848	18,078	36,914	38,677
NET INCOME/(EXPENDITURE)		10,721	(848)	(15,387)	(5,514)	6,680
TRANSFERS BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		10,721	(848)	(15,387)	(5,514)	6,680
Total funds brought forward at 1 January 2021		150,567	38,142	803,218	991,927	985,247
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2021		161,288	37,294	787,831	986,413	991,927

CONTINUING OPERATIONS

None of the Association's activities were acquired or discontinued during the current and previous years. All gains and losses recognised in the year are included in the statement of financial activities.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**BALANCE SHEET
31 December 2021**

	Notes	2021 £	£	2020 £	£
FIXED ASSETS:					
Tangible assets	7		846,240		848,124
			<u>846,240</u>		<u>848,124</u>
CURRENT ASSETS:					
Stock	8	2,767		2,767	
Debtors	9	1,690		-	
Bank and cash balances		<u>156,952</u>		<u>141,286</u>	
		161,409		144,053	
CREDITORS:					
Amounts falling due within one year	10	<u>(21,236)</u>		<u>(250)</u>	
NET CURRENT ASSETS			<u>140,173</u>		<u>143,803</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>986,413</u>		<u>991,927</u>
Designated funds	12	787,831			803,218
Restricted funds	13	37,294			38,142
Unrestricted funds		<u>161,288</u>			<u>150,567</u>
			<u>986,413</u>		<u>991,927</u>

ON BEHALF OF THE TRUSTEES:

Signed:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2021**

	Notes	At 31/12/21 £	At 31/12/20 £
Cash provided by operating activities	1	15,666	11,559
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	-
Prior year adjustment		-	-
Cash provided by/(used in) investing activities		-	-
Increase in cash and cash equivalents in the year		15,666	11,559
Cash and cash equivalents at the beginning of the year		141,286	129,727
Cash and cash equivalents at the end of the year	2	156,952	141,286
 Note 1		 At 31/12/21 £	 At 31/12/20 £
Reconciliation of net income/(expenditure) to net cash flows from operating activities			
Net income/(expenditure) for the year as per the Statement of Financial Activities		(5,514)	6,680
Adjusted for:			
Depreciation		1,884	1,884
Decrease/(increase) in stock		-	-
Decrease/(increase) in debtors		(1,690)	5,562
(Decrease)/increase in creditors		20,986	(2,567)
Net cash (used in)/provided by operating activities		15,666	11,559
 Note 2			
Analysis of cash and cash equivalents			
Cash at bank and in hand		156,952	141,286

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

1. ACCOUNTING POLICIES

Legal status

Wiltshire South County Guide Association is a separately constituted branch of The Guide Association which is incorporated by Royal Charter. This Association is responsible for the administration of the Association's affairs within the county and for the development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-laws and the Guiding Manual.

The region is registered as a charity in its own right under number 1028202.

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015 – Charities SORP (FRS 102).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was required. No such adjustments were required.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income recognition

Income is recognised on an accrual basis. Income received for specific purposes is treated as restricted.

Grants receivable

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The irrecoverable element of VAT is included with the item of expense to which it relates.

Grants payable are charged in the year in which the offer is conveyed to the recipient.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful lives of the assets concerned. Fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The principal annual rates used for this purpose are:

Freehold property	- see below
Furniture and equipment	- 25% straight line

Freehold land is not depreciated. Buildings are depreciated at a rate of 2% per annum on a straight line basis.

All fixed assets acquired whether purchased or donated are capitalised. Assets donated in the past have not necessarily been capitalised.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating leases

Rentals paid under operating leases are charged on a time basis over the lease term.

Donations and fund accounting

Donations received for the general purpose of the Charity are included as unrestricted funds. Donations for activities restricted by the wishes of the donor are taken to 'restricted funds' where these wishes are legally binding on the Trustees. The Trustees may set aside funds as being designated for particular purposes. These funds are shown as designated funds within the reserves.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Donations	1,720	-	-	1,720	166
Gift Aid	115	-	-	115	331
	<u>1,835</u>	<u>-</u>	<u>-</u>	<u>1,835</u>	<u>497</u>

3. ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
International income	-	-	-	-	-
Events income	7,068	-	-	7,068	7,538
Berwick income	-	-	902	902	4,580
Training income	792	-	-	792	814
	<u>7,860</u>	<u>-</u>	<u>902</u>	<u>8,762</u>	<u>12,932</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Direct Costs					
Census/subscriptions	6,440	-	-	6,440	3,940
Events	6,892	-	-	6,892	7,707
Training	397	-	-	397	501
Berwick	-	-	17,042	17,042	19,552
Grants	170	-	-	170	400
Travel and administration	666	-	-	666	700
	<u>14,565</u>	<u>-</u>	<u>17,042</u>	<u>31,607</u>	<u>32,800</u>
Support Costs					
Trustees expenses	1,504	-	-	1,504	2,260
Independent examiner's fees	250	-	-	250	250
Other expenses	1,669	-	-	1,669	1,733
Depreciation	-	848	1,036	1,884	1,884
	<u>3,423</u>	<u>848</u>	<u>1,036</u>	<u>5,307</u>	<u>6,127</u>
	<u>17,988</u>	<u>848</u>	<u>18,078</u>	<u>36,914</u>	<u>38,927</u>

5. FUNDRAISING EXPENSES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Merchandise	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

6. EXPENDITURE

Expenditure includes:

	2021	2020
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2021	2020
	£	£
Trustees’ travelling and subsistence expenses	<u>1,504</u>	<u>2,260</u>

None of the trustees nor persons connected with them received any remuneration or other material benefits from the association or any connected organisation.

No employee earned £60,000 per annum or more.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture and Equipment £	Totals £
COST:			
At 1 January 2020	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	857,544	42,445	899,989
DEPRECIATION:			
At 1 January 2020	9,420	42,445	51,865
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2020	11,304	42,445	53,749
NET BOOK VALUE:			
At 31 December 2021	846,240	-	846,240
At 31 December 2020	848,124	-	848,124

8. STOCKS

	2021 £	2020 £
Stock for resale	2,767	2,767
	2,767	2,767

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

**9. DEBTORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade Debtors	825	-
Debtors (2022 trip)	865	-
	1,690	-
	1,690	-

**10. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2021	2020
	£	£
Trade creditors	336	-
Accrued expenses	250	250
Other creditors (2022 trip)	20,650	-
	21,236	250
	21,236	250

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed assets £	Investments £	Net current assets £	Total £
Restricted funds	37,294	-	-	37,294
Designated funds	808,946	-	(21,115)	787,831
Unrestricted funds	-	-	161,288	161,288
	<u>846,240</u>	<u>-</u>	<u>140,173</u>	<u>986,413</u>

12. DESIGNATED FUNDS

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2021 £
Berwick property	803,218	2,691	(18,078)	-	787,831
	<u>803,218</u>	<u>2,691</u>	<u>(18,078)</u>	<u>-</u>	<u>787,831</u>

Purpose of designated funds

Berwick is our County headquarters and activity centre. The Trustees constructed a multi purpose wooden lodge for the use of outdoor activities including camping, archery, pistol shooting, training and disabled facilities from designated funds.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

13. RESTRICTED FUNDS

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2021
	£	£	£	£	£
Berwick property – new build	38,142	-	(848)	-	37,294
	<u>38,142</u>	<u>-</u>	<u>(848)</u>	<u>-</u>	<u>37,294</u>

Purpose of restricted funds

The Trustees secured external funding for the cost of developing the outdoor activity building at Berwick.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2021**

14. CONNECTED CHARITIES

The Guide Association at Commonwealth Headquarters.

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

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

The Guide Association – South West England

The Guide Association – South West England (Girlguiding South West England) is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is responsible for the administration of the Association's affairs within South West England, and is headed by the Chief Commissioner. It is organised into 16 Counties and Islands, of which Wiltshire South is one.

Material transactions with connected charities are as follows:

	2021	2020
	£	£
Incoming resources:		
Grants received from the Guide Association	19,800	19,270

WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1028202

Accounts

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020
FOR
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

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For the year ended 31 December 2020**

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**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

GENERAL INFORMATION

For the year ended 31 December 2020

TRUSTEES: Mrs Janet Mallard
Mrs Frances Westlake
Mrs Karren Madden
Mrs Sarah Bennet
Mrs Sheila Clifford
Mrs Pam Ridley
Mrs Natalie Clifford

ADDRESS: 9 Widbrook Meadow
Trowbridge
Wiltshire
BA14 9SD

CHARITY REGISTRATION NUMBER: 1028202

INDEPENDENT EXAMINER: Mrs Lucy Pinnock MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

BANKERS CAF Bank Ltd
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2020**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2020.

STATEMENT OF PURPOSE

Nationally Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

AIMS AND OBJECTIVES

Girlguiding is a leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their potential and encourage them to be positive members of society. We give girls the space to have fun, form friendships and have adventures. As a national organisation Girlguiding has nearly half a million members, including trained leaders.

Girlguiding Wiltshire South shares the same aims as Girlguiding nationally and is committed to providing opportunities for all members to develop into good role models for the future and to positively contribute to the community and the environment locally, in the UK and the wider world.

The Association provides a balanced programme of activities. All members from 5-25 are encouraged to develop mentally, physically and spiritually through the Girlguiding programme. In setting our objectives and activities the Trustees have given careful consideration to the Charity Commission guidance on public benefit.

ORGANISATION

The Wiltshire South County Guide Association is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is registered as a charity (charity registration number 1028202). It has an operating name of Wiltshire South Guides.

It is situated within the South West Region and is split into five Divisions. Each County Division has a Commissioner who is responsible for the organisation and development in her own area. Commissioners are supported by the Executive Committee which meets regularly. The Trustees are the voting members of the Executive Committee. The Executive Committee are Trustees of the Association. Policies on guiding initiatives and activities are implemented by delegation from County, through to Division, District and finally Unit level. The County is led by one County Commissioner with the support of the Executive Committee members.

The County has 2,330 girls who are supported by 431 adult members and recognised volunteers.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2020**

REVIEW OF 2020

The results for the year and the financial position of the Regional Association are as shown in the annexed financial statements.

Up until March 2020 Wiltshire South Guiding had been looking forward to so much – each Division planning and organizing another Division Day, a County PGL Guide weekend, County Camp Fires, Overnights, International and Region ICE trips, Leaders get together, Commissioner Training days and the start of planning a County 'It's a County Bake Off'. Our County Activity Centre, Berwick St James, lost bookings because of the closer due to COVID-19. All units that had bookings for camps or residential were refunded their deposits and County were successful in applying for the Government COVID grant sum of £10,000. The Government grant assisted with refunding of booking deposits and ongoing monthly maintenance bills.

Throughout 2020 Girlguiding took on a new look. Zoom became the 'buzz' word for both leaders and their young members. The County Executive members continued to support those leaders who were unable to consider weekly meetings by keeping in regular contact, advising that it needed to be a leader's decision to manage what they felt able to cope with. A Thank You badge and card was sent to every member in the County as a way of acknowledging the difficult COVID period. Our young members and Leaders took part in their guiding uniform to show their support for members of the NHS by standing weekly on their front door steps clapping and cheering along with thousands of others in the country. Truly an unprecedented time in the history of Girlguiding.

Each month throughout 2020 there had been speculation to hear from the Government and the NYA that Girlguiding could start to meet again rather than by zoom. The words 'lockdown' and 'social distancing' and the wearing of masks to many of us became part of everyday life. Eventually Girlguiding announced that units would be able to return to face to face outdoor meetings only but in order to do this Risk Assessments had to be in place and signed off by Commissioners. In order to support District Commissioners with Risk Assessment queries the Division and County became involved. The County handed the responsibility back to District Commissioners in September 2021 once they were reassured that all Commissioners felt confident.

Many members have been disappointed that international trips at both Unit and Region level have had to be cancelled or postponed. One such unit trip has now become a County international trip for 2022 and it is fully booked. Another trip that will hopefully go ahead in 2022 will be the INTOPS trip being organized by the joint International Adviser of North and South Wiltshire who has managed to keep the interest of all those girls selected and organized a joint badge activity to raise money.

South West Region Girlguiding has enabled Safe Space and First Response Trainings to be provided via zoom ensuring that all leaders have been able to keep 'indate' with their mandatory trainings. The County have an excellent First Aid Adviser who has been able to provide the practical element of the First Response training as soon as COVID guidelines have permitted.

The County Executive provided Risk Assessment Training and one to one zoom calls to support units. Sample Risk Assessments were also provided. The Executive met with District Commissioners via zoom and sent regular updates from County and Region to ensure that members were kept up to date with how Girlguiding was managing during such a difficult time.

Due to being unable to hold meetings and collect termly subscriptions, many units found themselves unable to meeting the annual National subscription. County Finance arranged a loan system from County funds to ensure that Girlguiding subscription invoices would be paid on time and that County would not incur any penalty. Some units accepted this offer and realized that they needed to look at their unit budgeting for future years.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**REPORT OF THE TRUSTEES
For the year ended 31 December 2020**

REVIEW OF 2020 (continued)

Berwick

The County received no income from bookings during 2019/20 due to the pandemic. The County Executive decided that due to the pandemic any of the recommendations from the Surveyor's Report which was produced on the recommendation of the County Executive would need to be put on hold until at least 2022 as it was unclear when the pandemic would enable Berwick to be reopened and income from bookings to be generated again. The grounds have continued to be maintained by an outside contractor, concreting to make pathways safe around the building has been completed and the Water Board has been involved in looking at drains and causes of water collection at the front of the building.

A long strategic plan for the Centre now needs to be considered and how best the building can be used.

PLANS FOR 2021 AND BEYOND

Appointments of new County Commissioner by Region and possibly three new Division Commissioners appointed by County are currently in hand.

Units are to ensure that they have completed adequate budgeting for their individual units.

New appointments are to be considered by the County: Walking Adviser, Adult Leader Qualification Adviser, OAA Team, and Bookings Clerk for Berwick. The County Facebook will also need a new web master as the present manager of the site will resign at the end of the year.

New constitutions for the County and for Berwick are to be created for the next five years. Consideration is also to be given to the future of the Friends of Berwick.

Management growth and retention and waiting lists will need to be given priority in the County in order for Girlguiding to continue to grow and flourish in Wiltshire South. Consideration is also to be given to possibly joining Wiltshire South and Wiltshire North together in order to share expertise and facilities. This element will be a huge part of the next 5 year Strategic Plan, and an appointment will be made in the County in order to head up a team working across the County.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2020**

APPOINTMENTS AND TRAINING OF TRUSTEES

All Trustees are appointed by the County Commissioner in consultation with the County Executive Committee. During 2020 there has been zoom training made available as and when required. It is anticipated that in 2021/22 Commission Training face to face indoors will take place and the County will begin to move forward again.

RISK MANAGEMENT

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate our exposure to major risks. The County are investing in a full independent Surveyors report for Berwick Girguiding Centre to look at the long term strategic plan for the Centre and how best the building can be used.

GRANT MAKING POLICIES

Grants are not awarded to non-guiding organisations. From time to time the Association will make a grant to its members. All members are welcome to submit an application. The decision is delegated to the Finance Committee and is based on the circumstances of the application and its merit.

RESERVES

The policy of Girlguiding Wiltshire South is to hold liquid reserves to cover one year's operating expenses.

The free reserves of the Association at 31 December 2020 amounted to £143,803 (2019: £136,433).

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2020**

STATEMENT OF TRUSTEES' RESPONSIBILITIES

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Regional Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on its behalf by: Francis Westlake

Date: 13th October 2021

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION**

I report on the accounts of the charity for the year ended 31st December 2020, which are set out on pages 9 to 21.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- To state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

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

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
 - To keep accounting records in accordance with section 130 of the 2011 Act, and
 - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 ActHave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Lucy Pinnock

Date: 14th October 2021

Mrs Lucy Pinnock, MA MSc FCCA
28 Bramall Lane
Stafford
Staffordshire
ST16 1JD

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	497	-	-	497	3,125
Charitable activities:						
Subscriptions		16,803	-	2,467	19,270	19,990
Activities	3	8,352	-	4,580	12,932	40,608
Trading		771	-	-	771	56
Interest receivable		1,866	-	-	1,866	1,798
Grant aid income		-	-	10,000	10,000	-
Other income		21	-	-	21	21
Total income and endowments		28,310	-	17,047	45,357	65,598
EXPENDITURE						
Expenditure on charitable activities:						
Direct costs	4	12,998	-	19,552	32,550	59,324
Support costs	4	4,243	848	1,036	6,127	7,180
Expenditure on raising funds:						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
Total resources expended	10	17,241	848	20,588	38,677	66,504
NET INCOME/(EXPENDITURE)		11,069	(848)	(3,541)	6,680	(906)
TRANSFERS BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		11,069	(848)	(3,541)	6,680	(906)
Total funds brought forward at 1 January 2020		139,498	38,990	806,759	985,247	986,153
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2020		150,567	38,142	803,218	991,927	985,247

CONTINUING OPERATIONS

None of the Association's activities were acquired or discontinued during the current and previous years. All gains and losses recognised in the year are included in the statement of financial activities.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**BALANCE SHEET
31 December 2020**

	Notes	2020 £	£	201 £	£
FIXED ASSETS:					
Tangible assets	7		848,124		850,008
			<hr/>		<hr/>
					850,008
CURRENT ASSETS:					
Stock	8	2,767		2,767	
Debtors	9	-		5,562	
Bank and cash balances		141,286		129,727	
		<hr/>		<hr/>	
		144,053		138,056	
CREDITORS:					
Amounts falling due within one year	10	(250)		(2,817)	
				<hr/>	
NET CURRENT ASSETS			<hr/>		<hr/>
			143,803		135,239
TOTAL ASSETS LESS CURRENT LIABILITIES					
			<hr/>		<hr/>
			991,927		985,247
Designated funds					
	12	803,218			806,759
Restricted funds					
	13	38,142			38,990
Unrestricted funds					
		150,567			139,498
			<hr/>		<hr/>
			991,927		985,247
			<hr/> <hr/>		<hr/> <hr/>

ON BEHALF OF THE TRUSTEES:

Signed: Francis Westlake

Date: 13th October 2021

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2020**

	Notes	At 31/12/20 £	At 31/12/19 £
Cash provided by operating activities	1	11,559	2,255
Cash flows from investing activities:			
Purchase of tangible fixed assets		-	-
Prior year adjustment		-	-
Cash provided by/(used in) investing activities		-	-
Increase in cash and cash equivalents in the year		11,559	2,255
Cash and cash equivalents at the beginning of the year		129,727	127,472
Cash and cash equivalents at the end of the year	2	141,286	129,727

	At 31/12/20 £	At 31/12/19 £
Note 1		
Reconciliation of net income/(expenditure) to net cash flows from operating activities		
Net income/(expenditure) for the year as per the Statement of Financial Activities	6,680	(906)
Adjusted for:		
Depreciation	1,884	1,884
Decrease/(increase) in stock	-	1,194
Decrease/(increase) in debtors	5,562	4,248
(Decrease)/increase in creditors	(2,567)	(4,165)
Net cash (used in)/provided by operating activities	11,559	2,255
Note 2		
Analysis of cash and cash equivalents		
Cash at bank and in hand	141,286	129,727

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

1. ACCOUNTING POLICIES

Legal status

Wiltshire South County Guide Association is a separately constituted branch of The Guide Association which is incorporated by Royal Charter. This Association is responsible for the administration of the Association's affairs within the county and for the development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-laws and the Guiding Manual.

The region is registered as a charity in its own right under number 1028202.

Basis of preparation

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), effective from 1st January 2015 – Charities SORP (FRS 102).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was required. No such adjustments were required.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income recognition

Income is recognised on an accrual basis. Income received for specific purposes is treated as restricted.

Grants receivable

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received.

Resources expended

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The irrecoverable element of VAT is included with the item of expense to which it relates.

Grants payable are charged in the year in which the offer is conveyed to the recipient.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

1. ACCOUNTING POLICIES continued

Tangible fixed assets

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful lives of the assets concerned. Fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The principal annual rates used for this purpose are:

Freehold property	- see below
Furniture and equipment	- 25% straight line

Freehold land is not depreciated. Buildings are depreciated at a rate of 2% per annum on a straight line basis.

All fixed assets acquired whether purchased or donated are capitalised. Assets donated in the past have not necessarily been capitalised.

Stock

Stock is valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Operating leases

Rentals paid under operating leases are charged on a time basis over the lease term.

Donations and fund accounting

Donations received for the general purpose of the Charity are included as unrestricted funds. Donations for activities restricted by the wishes of the donor are taken to 'restricted funds' where these wishes are legally binding on the Trustees. The Trustees may set aside funds as being designated for particular purposes. These funds are shown as designated funds within the reserves.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
Donations	166	-	-	166	2,263
Gift Aid	331	-	-	331	862
	<u>497</u>	<u>-</u>	<u>-</u>	<u>497</u>	<u>3,125</u>

3. ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
International income	-	-	-	-	-
Events income	7,538	-	-	7,538	28,267
Berwick income	-	-	4,580	4,580	11,584
Training income	814	-	-	814	757
	<u>8,352</u>	<u>-</u>	<u>4,580</u>	<u>12,932</u>	<u>40,608</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
Direct Costs					
Census/subscriptions	3,940	-	-	3,940	1,012
Events	7,707	-	-	7,707	26,000
Training	501	-	-	501	1,705
Berwick	-	-	19,552	19,552	29,233
Grants	400	-	-	400	1,150
Travel and administration	700	-	-	700	224
	<u>13,248</u>	<u>-</u>	<u>19,552</u>	<u>32,800</u>	<u>59,324</u>
Support Costs					
AGM/Annual Review	-	-	-	-	-
Trustees expenses	2,260	-	-	2,260	2,490
Independent examiner's fees	250	-	-	250	250
Other expenses	1,733	-	-	1,733	2,556
Depreciation	-	848	1,036	1,884	1,884
	<u>4,243</u>	<u>848</u>	<u>1,036</u>	<u>6,127</u>	<u>7,180</u>
	<u>17,491</u>	<u>848</u>	<u>20,588</u>	<u>38,927</u>	<u>66,504</u>

5. FUNDRAISING EXPENSES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
Merchandise	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

6. EXPENDITURE

Expenditure includes:

	2020	2019
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2020	2019
	£	£
Trustees’ travelling and subsistence expenses	<u>2,260</u>	<u>2,490</u>

None of the trustees nor persons connected with them received any remuneration or other material benefits from the association or any connected organisation.

No employee earned £60,000 per annum or more.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture and Equipment £	Totals £
COST:			
At 1 January 2020	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	857,544	42,445	899,989
DEPRECIATION:			
At 1 January 2020	7,536	42,445	49,981
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2020	9,420	42,445	51,865
NET BOOK VALUE:			
At 31 December 2020	848,124	-	848,124
At 31 December 2019	850,008	-	850,008

8. STOCKS

	2020 £	2019 £
Stock for resale	2,767	2,767
	2,767	2,767

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

**9. DEBTORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Debtors	-	109
Prepayments	-	5,453
	-	5,562
	-	5,562

**10. CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2020	2019
	£	£
Trade creditors	-	347
Accrued expenses	250	250
Other creditors	-	2,220
	250	2,817
	250	2,817

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

11. ALLOCATION OF THE CHARITY NET ASSETS

The net assets are held for the various funds as follows:

	Fixed assets £	Investments £	Net current assets £	Total £
Restricted funds	38,142	-	-	38,142
Designated funds	809,982	-	(6,764)	803,218
Unrestricted funds	-	-	150,567	150,567
	<u>848,124</u>	<u>-</u>	<u>143,803</u>	<u>991,927</u>

12. DESIGNATED FUNDS

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2020 £
Berwick property	806,759	17,047	(20,588)	-	803,218
	<u>806,759</u>	<u>17,047</u>	<u>(20,588)</u>	<u>-</u>	<u>803,218</u>

Purpose of designated funds

Berwick is our County headquarters and activity centre. The Trustees constructed a multi purpose wooden lodge for the use of outdoor activities including camping, archery, pistol shooting, training and disabled facilities from designated funds.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

13. RESTRICTED FUNDS

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2020
	£	£	£	£	£
Berwick property – new build	38,990	-	(848)	-	38,142
	<u>38,990</u>	<u>-</u>	<u>(848)</u>	<u>-</u>	<u>38,142</u>

Purpose of restricted funds

The Trustees secured external funding for the cost of developing the outdoor activity building at Berwick.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2020**

14. CONNECTED CHARITIES

The Guide Association at Commonwealth Headquarters.

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

Trefoil Guild

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

The Guide Association – South West England

The Guide Association – South West England (Girlguiding South West England) is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is responsible for the administration of the Association's affairs within South West England, and is headed by the Chief Commissioner. It is organised into 16 Counties and Islands, of which Wiltshire South is one.

Material transactions with connected charities are as follows:

	2020	2019
	£	£
Incoming resources:		
Grants received from the Guide Association	19,270	19,990
