

# WILTSHIRE NORTH COUNTY GUIDE ASSOCIATION

England & Wales · Charity number 1055356

## Details

---

Other names	GIRLGUIDING WILTSHIRE NORTH
Status	Registered
Legal form	Other
Registered	1996-05-14
Register	<a href="#">View on the Charity Commission register</a>

## Contact

---

Address	29 Byron Avenue Royal Wootton Bassett Swindon SN4 8EY
Phone	01793852850
Email	<a href="mailto:cc@wncounty.org.uk">cc@wncounty.org.uk</a>
Website	<a href="http://www.girlguidingwiltshirenorth.org.uk">www.girlguidingwiltshirenorth.org.uk</a>

## Activities

---

**Objects:** EDUCATING GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD

**Activities:** Operates in North Wiltshire and includes the following divisions : Kennet, Malmesbury, North Wiltshire, North West Wiltshire, Swindon North, Swindon South & Swindon West

## Classification

---

- **How:** Makes Grants To Individuals, Other Charitable Activities
- **What:** Other Charitable Purposes
- **Who:** Children/young People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Swindon
- Wiltshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£90,456	£84,624	-	-
2023-12-31	£79,651	£77,212	-	-
2022-12-31	£103,000	£124,000	-	-
2021-12-31	£75,088	£69,447	-	-
2020-12-31	£57,638	£69,739	-	-

## Trustees

Name	Role	Appointed
<b>ELIZABETH RADFORD</b>	Chair	2024-02-16
Cherie Bennett		2022-07-14
Clare Pickard		2023-07-11
Gemma Millard		2022-10-02
Gemma Richarson		2023-12-12
Jacqueline Stammers		2023-07-04
Melanie Ball		2023-04-17
Stacey Rochester		2023-10-23
Wendy Beattie		2021-08-23

**WILTSHIRE NORTH COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1055356

---

# Accounts

---

REGISTERED CHARITY NUMBER: 1055356

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2024**  
**for**  
**Wiltshire North County Guide Association**

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

**Wiltshire North County Guide Association**

**Contents of the Financial Statements  
for the Year Ended 31 December 2024**

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 3</b>
<b>Independent Examiner's Report</b>	<b>4</b>
<b>Statement of Financial Activities</b>	<b>5</b>
<b>Balance Sheet</b>	<b>6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 13</b>

## **Wiltshire North County Guide Association**

### **Report of the Trustees for the Year Ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Girlguiding Wiltshire North provide a balanced programme of activities for girls and young women between the ages of 4 and 18, these girls live in Wiltshire North. We aim to help them to develop emotionally, mentally, physically, and spiritually so they can make a positive contribution to their community and the wider world. Through challenge, adventure, friendship, and fun we empower girls to find their voice, inspiring them to discover the best in themselves and to have an impact and make change in their community. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life. Wiltshire North is an equal opportunity organisation and is committed to cultivating an environment that is free from discrimination on the grounds of colour, race, ethnicity, religion, disability or sexual orientation.

##### **Public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities the charity should undertake. The trustees consider that they have acted in the public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

Wiltshire North has 137 units across 7 Divisions. Unfortunately, a few units have been closed after being assessed as unviable, mainly due to a lack of volunteers to lead them. Girls were offered places in alternative units to ensure they were able to continue in Girlguiding. At the end of December 2024, the County had 2134 young members (4-18 years old) and 668 Volunteers it is encouraging that our membership has increased in the last 12 months although a reduction in membership in some units both girls and adults and an increase in running costs and activity materials has led to financial difficulties for some units.

We have endeavored to avoid closure where possible and Region grants were made available to units who were unable to meet membership fees and increased costs in rent for meeting places.

##### **Exceptional Experiences for Girls**

Across the County girls have been having fun in all aspects of their Guiding. Unit meetings are fun, and a host of activities take place. Unit holidays and sleepovers, boating, and climbing events.

##### **Rewarding Volunteer Experience**

Developing a rewarding volunteer experience Our commitment to ensure a culture of transparency in the county continues. Division commissioners are being consulted about future plans for the County. We continue to enjoy support from dedicated groups of ambassadors, Presidents and vice-presidents, who have helped the County in a variety of ways, including committee membership and representing the County at both local and national events. It is clear from the increased number of Gold, Silver and Bronze Programme Awards achieved that girls have been busy working on the varied activities needed to gain these programme awards.

Awards for long service were once again given out, allowing us to show gratitude to members whose dedication and commitment has been invaluable to the organisation. Also awards, including those given out for exemplary service, were given out and some of our members have also been nominated for awards at regional level. All Leaders in the county have been very helpful and encouraging to the new county team. Once again, our leaders at all levels have risen to the challenges presented over the past few years and are continuing to provide high quality experiences for our young members. All mandatory first aid and safeguarding training for leaders has been completed.

##### **Inclusive and Impactful**

We continue to promote the key message that Girlguiding is for all girls and women helping them to become more aware of the diversity in our communities. We have County and unit level Facebook pages these encourage adult volunteering as well as young members. This encourages both adult and young member recruitment.

##### **Sustainable for the future**

Our budget for the forthcoming year is prudent and realistic, considering existing and forthcoming financial challenges, as well as the need to resource our programme of activities County PR events run by our PR & MGR team to help actively recruit volunteers. In 2024 we again had event stands at the Royal International Air Tattoo and also Pride Day.

Divisions are also focusing on membership growth and retention (MGR) with their own recruitment and publicity campaigns. Whilst volunteer numbers remain a concern, Divisions have worked hard to keep units open by merging some to allow more girls to join, reducing waiting lists and easing the workload of leaders.

**Wiltshire North County Guide Association**

**Report of the Trustees  
for the Year Ended 31 December 2024**

**FINANCIAL REVIEW**

**Financial position**

Financial position at 31 December 2024 the charity had total funds of £512,893. Total income for the year was £90,456, up £10,805 on the prior year. Income relating to Maud Heath Centre was £19,576. Total spend for the year was £84,624, up £7,412 on the prior year. Costs relating to Maud Heath Centre were £11,280. Investments rose by £1,848.

**Reserves policy**

The total value of funds held at the balance sheet date was £512,893. The value of restricted funds was £97,952 of which £54,617 - restricted for International, and £43,335- restricted for Maud Heath renovations.

The charity holds £188,706 of funds that can only be realised by disposing of tangible fixed assets. Therefore, the free reserves of the charity are £226,235.

Girlguiding state that a good starting point is for three to six months operating costs to be retained as a reserve i.e. £40,000 which is equivalent to 6 months of running costs for the charity. The charity holds in excess of these reserves.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Girlguiding is the largest organisation for women and girls in the United Kingdom, with more than half a million members. The UK is split into Countries and Regions which are divided into Counties and Islands. Wiltshire North is a County in the South West England Region. Girlguiding's governing document is a Royal Charter. The byelaws within it contain the rules setting out how Girlguiding must be governed. The Royal Charter was last changed in 2015 when Girlguiding completed its governance review.

The County is a charity and an unincorporated association. The Trustee Board is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association which are set out in The Royal Charter and Byelaws, and in the current edition of: a. The Guiding Manual; b. The Guiding Handbook; and c. The current programme for young members in each section.

**Recruitment and appointment of new trustees**

The Trustees are the County Commissioners and Division Commissioners who lead the strategic direction and delivery of Guiding at a local level. Division Commissioners represent the views of the members in their area. Other committees operate to assist Trustees in fulfilling their accounting and organisational responsibilities.

During 2024 the new County Structure was put in place with new County Commissioners and several new Assistant County Commissioners making a County Team, which is working well. Some Districts have now become Division only with new Commissioners taking on the role fantastically.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1055356

**Principal address**

c/o 29 Byron Avenue  
Royal Wootton Bassett  
Swindon  
SN4 8EY

**Trustees**

Elizabeth Radford  
Cherie Bennett  
Sophie Harold (nee - Bloodworth)  
Gemma Millard  
Wendy Beattie  
Jennifer Matthews  
Melanie Ball  
Jacqueline Stammers  
Gemma Richardson  
Clare Pickard  
Stacey Rochester  
Sandra Sprague  
Christie Rees - appointed 14 August 2024  
Meg Bulton - appointed 14 August 2024  
Jess Kimber - appointed 13 October 2024


**Wiltshire North County Guide Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2024**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**  
James Gare DChA FCA  
Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Approved by order of the board of trustees on .....17/6/25..... and signed on its behalf by:

  
.....  
C Bennett - Trustee

**Independent Examiner's Report to the Trustees of  
Wiltshire North County Guide Association**

**Independent examiner's report to the trustees of Wiltshire North County Guide Association**

I report to the charity trustees on my examination of the accounts of Wiltshire North County Guide Association (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare DChA FCA

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Date: 24 July 2025.....

**Wiltshire North County Guide Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	1,967	-	1,967	592
<b>Charitable activities</b>					
Guiding activities and events	6	34,275	-	34,275	28,995
Other trading activities	4	46,997	-	46,997	43,078
Investment income	5	5,561	1,656	7,217	6,986
<b>Total</b>		<u>88,800</u>	<u>1,656</u>	<u>90,456</u>	<u>79,651</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	32,218	-	32,218	30,255
<b>Charitable activities</b>					
Guiding activities and events	8	52,106	300	52,406	46,957
<b>Total</b>		<u>84,324</u>	<u>300</u>	<u>84,624</u>	<u>77,212</u>
Net gains on investments		<u>1,848</u>	-	<u>1,848</u>	<u>6,884</u>
<b>NET INCOME</b>		6,324	1,356	7,680	9,323
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		408,617	96,596	505,213	495,890
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>414,941</u>	<u>97,952</u>	<u>512,893</u>	<u>505,213</u>

The notes form part of these financial statements

**Wiltshire North County Guide Association**

**Balance Sheet**  
**31 December 2024**

	Notes	2024 £	2023 £
<b>FIXED ASSETS</b>			
Tangible assets	13	188,706	200,246
Investments	14	83,644	81,796
		<u>272,350</u>	<u>282,042</u>
<b>CURRENT ASSETS</b>			
Stocks	15	15,692	17,829
Debtors	16	7,098	2,859
Cash at bank		232,047	202,645
		<u>254,837</u>	<u>223,333</u>
<b>CREDITORS</b>			
Amounts falling due within one year	17	(14,294)	(162)
<b>NET CURRENT ASSETS</b>		<u>240,543</u>	<u>223,171</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		512,893	505,213
<b>NET ASSETS</b>		<u>512,893</u>	<u>505,213</u>
<b>FUNDS</b>	19		
Unrestricted funds		414,941	408,617
Restricted funds		97,952	96,596
<b>TOTAL FUNDS</b>		<u>512,893</u>	<u>505,213</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....17/06/25..... and were signed on its behalf by:

  
.....  
E Radford - Trustee

  
.....  
C Bennett - Trustee

**Wiltshire North County Guide Association**

**Notes to the Financial Statements**  
**for the Year Ended 31 December 2024**

**1. GENERAL INFORMATION**

The charity is an unincorporated trust constituted by a trust deed. The registered office address and principal activities are given in the trustees report.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Fundraising is funds raised by shop income and other events and are accounted for gross.

Dividends and investments are accounted for when receivable except for Bank interest when unpaid interest is accrued. Tax recoverable on such income is recognized in the same accounting year.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on a straight line basis
Long leasehold	- 5% on a straight line basis, 4% on a straight line basis and 1% straight line
Fixtures and fittings	- 20% on straight line basis and 10% on straight line basis

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

All fixed assets whether purchased or donated are capitalized, except for expenditure incurred in the replacement of assets of less than £500. The cost of fixed assets is the purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost of a tangible fixed asset over the expected useful life of the asset. Land is not depreciated.

**Investments**

Investments are valued at market value at 31st December.

**Current assets**

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Current liabilities**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**3. DONATIONS AND LEGACIES**

	2024	2023
	£	£
Donations	1,967	592

**4. OTHER TRADING ACTIVITIES**

	2024	2023
	£	£
Hire of facilities and fees (outside girlguides)	14,977	15,669
Sale of goods	32,020	27,409
	<u>46,997</u>	<u>43,078</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

<b>5. INVESTMENT INCOME</b>			
		2024	2023
		£	£
Dividends		2,277	2,246
Deposit account interest		4,940	4,740
		<u>7,217</u>	<u>6,986</u>
<b>6. INCOME FROM CHARITABLE ACTIVITIES</b>		2024	2023
		£	£
Boating and campsite	Activity	2,106	2,767
International trips	Guiding activities and events	387	1,039
Maud Heath Centre income	Guiding activities and events	5,230	5,535
Membership subscriptions	Guiding activities and events	18,854	19,584
County events	Guiding activities and events	7,463	70
Training	Guiding activities and events	235	-
		<u>34,275</u>	<u>28,995</u>
<b>7. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>		2024	2023
		£	£
Expenses (outside GG)		277	1,335
Cost of sales and other shop running costs		31,941	28,920
		<u>32,218</u>	<u>30,255</u>
<b>8. CHARITABLE ACTIVITIES COSTS</b>			
	Direct	Support	Totals
	Costs (see	costs (see	
	note 9)	note 10)	
	£	£	£
Guiding activities and events	39,369	13,037	52,406
	<u>39,369</u>	<u>13,037</u>	<u>52,406</u>
<b>9. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>		2024	2023
		£	£
Campsite costs		3,736	809
INTOPS costs		527	1,961
Maud Heath Centre costs		12,050	10,765
Membership subscriptions		815	810
County event and other costs		8,857	3,533
Badges and awards		1,544	713
Other direct costs		300	700
Depreciation		11,540	12,494
		<u>39,369</u>	<u>31,785</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

**10. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Guiding activities and events	<u>10,938</u>	<u>2,099</u>	<u>13,037</u>

Support costs, included in the above, are as follows:

	2024 Guiding activities and events £	2023  Total activities £
Promotional events	503	52
Expenses and training	7,487	3,993
Administration	2,948	9,657
Accountancy and independent examination	<u>2,099</u>	<u>1,470</u>
	<u>13,037</u>	<u>15,172</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	592	-	592
<b>Charitable activities</b>			
Guiding activities and events	28,995	-	28,995
Other trading activities	43,078	-	43,078
Investment income	<u>3,725</u>	<u>3,261</u>	<u>6,986</u>
<b>Total</b>	<u>76,390</u>	<u>3,261</u>	<u>79,651</u>
<b>EXPENDITURE ON</b>			
Raising funds	30,255	-	30,255
<b>Charitable activities</b>			
Guiding activities and events	<u>46,957</u>	-	<u>46,957</u>
<b>Total</b>	<u>77,212</u>	-	<u>77,212</u>
Net gains on investments	<u>6,884</u>	-	<u>6,884</u>
<b>NET INCOME</b>	6,062	3,261	9,323
Transfers between funds	<u>(983)</u>	<u>983</u>	-
<b>Net movement in funds</b>	5,079	4,244	9,323
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	403,538	92,352	495,890

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b>	<b>Unrestricted fund £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>408,617</u>	<u>98,596</u>	<u>505,213</u>

<b>13. TANGIBLE FIXED ASSETS</b>	<b>Freehold property £</b>	<b>Long leasehold £</b>	<b>Fixtures and fittings £</b>	<b>Totals £</b>
<b>COST</b>				
At 1 January 2024 and 31 December 2024	<u>12,287</u>	<u>299,135</u>	<u>42,545</u>	<u>353,967</u>
<b>DEPRECIATION</b>				
At 1 January 2024	7,410	129,554	16,757	153,721
Charge for year	397	7,581	3,562	11,540
At 31 December 2024	<u>7,807</u>	<u>137,135</u>	<u>20,319</u>	<u>165,261</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>4,480</u>	<u>162,000</u>	<u>22,226</u>	<u>188,706</u>
At 31 December 2023	<u>4,877</u>	<u>169,581</u>	<u>25,788</u>	<u>200,246</u>

<b>14. FIXED ASSET INVESTMENTS</b>	<b>Listed Investments £</b>
<b>MARKET VALUE</b>	
At 1 January 2024	81,796
Revaluations	1,848
At 31 December 2024	<u>83,644</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>83,644</u>
At 31 December 2023	<u>81,796</u>

There were no investment assets outside the UK.

<b>15. STOCKS</b>	<b>2024 £</b>	<b>2023 £</b>
Stocks	<u>15,692</u>	<u>17,829</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2024**

<b>16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2024	2023
			£	£
Trade debtors			1,058	1,550
Prepayments			6,040	1,309
			<u>7,098</u>	<u>2,859</u>
<b>17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2024	2023
			£	£
Trade creditors			138	137
Accruals and deferred income			14,156	25
			<u>14,294</u>	<u>162</u>
<b>18. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			2024	2023
	Unrestricted	Restricted	Total	Total
	fund	funds	funds	funds
	£	£	£	£
Fixed assets	188,706	-	188,706	200,246
Investments	83,644	-	83,644	81,796
Current assets	156,885	97,952	254,837	223,333
Current liabilities	<u>(14,294)</u>	-	<u>(14,294)</u>	<u>(162)</u>
	<u>414,941</u>	<u>97,952</u>	<u>512,893</u>	<u>505,213</u>
<b>19. MOVEMENT IN FUNDS</b>			Net	At
		At 1.1.24	movement	31.12.24
		£	in funds	£
			£	
<b>Unrestricted funds</b>				
General fund		408,617	6,324	414,941
<b>Restricted funds</b>				
International grants		53,261	1,356	54,617
Maud Heath Centre improvements		3,335	-	3,335
Maud Heath Centre roof replacement		40,000	-	40,000
		<u>96,596</u>	<u>1,356</u>	<u>97,952</u>
<b>TOTAL FUNDS</b>		<u>505,213</u>	<u>7,680</u>	<u>512,893</u>
Net movement in funds, included in the above are as follows:				
	Incoming	Resources	Gains and	Movement
	resources	expended	losses	in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	88,800	(84,324)	1,848	6,324
<b>Restricted funds</b>				
International grants	1,656	(300)	-	1,356
	<u>90,456</u>	<u>(84,624)</u>	<u>1,848</u>	<u>7,680</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2024**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.23 £
<b>Unrestricted funds</b>				
General fund	403,538	6,062	(983)	408,617
<b>Restricted funds</b>				
International grants	89,017	3,261	(39,017)	53,261
Maud Heath Centre improvements	3,335	-	-	3,335
Maud Heath Centre roof replacement	-	-	40,000	40,000
	<u>92,352</u>	<u>3,261</u>	<u>983</u>	<u>96,596</u>
<b>TOTAL FUNDS</b>	<u>495,890</u>	<u>9,323</u>	<u>-</u>	<u>505,213</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	76,390	(77,212)	6,884	6,062
<b>Restricted funds</b>				
International grants	3,261	-	-	3,261
<b>TOTAL FUNDS</b>	<u>79,651</u>	<u>(77,212)</u>	<u>6,884</u>	<u>9,323</u>

International grants - to assisting members to get the opportunity to attend international events and support to attend international events in the UK and the activities in County

Maud Heath Centre improvements - A Richards memorial donations to be spent on improving facilities at the Maud Heath Centre.

A transfer of £40,000 has been made for the International grants fund to the Maud Heath Centre Fund following a review of the original legacy documentation.

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**WILTSHIRE NORTH COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1055356

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2023**  
**for**  
**Wiltshire North County Guide Association**

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

**Wiltshire North County Guide Association**

**Contents of the Financial Statements  
for the Year Ended 31 December 2023**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 14

**Wiltshire North County Guide Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Girlguiding Wiltshire North provide a balanced programme of activities for girls and young women between the ages of 4 and 18, these girls live in Wiltshire North. We aim to help them to develop emotionally, mentally, physically, and spiritually so they can make a positive contribution to their community and the wider world. Through challenge, adventure, friendship, and fun we empower girls to find their voice, inspiring them to discover the best in themselves and to have an impact and make change in their community. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life. Wiltshire North is an equal opportunity organisation and is committed to cultivating an environment that is free from discrimination on the grounds of colour, race, ethnicity, religion, disability or sexual orientation.

**Public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities the charity should undertake. The trustees consider that they have acted in the public benefit.

## Wiltshire North County Guide Association

### Report of the Trustees for the Year Ended 31 December 2023

#### **ACHIEVEMENT AND PERFORMANCE**

Wiltshire North has 162 units across 7 Divisions. Unfortunately, a few units have been closed after being assessed as not viable, mainly due to a lack of volunteers to lead them. Girls were offered places in alternative units to ensure they were able to continue in Girlguiding. At the end of December 2023, the County had 2105 young members (4-18 years old) and 483 Volunteers it is encouraging that our membership has increased in the last 12 months although a reduction in membership in some units both girls and adults and an increase in running costs and activity materials has led to financial difficulties for some units.

We have endeavored to avoid closure where possible and Region grants were made available to units who were unable to meet membership fees and increased costs in rent for meeting places.

#### **Exceptional Experiences for Girls**

Across the County girls have been having fun in all aspects of their Guiding. Unit meetings are fun, and a host of activities take place. Units have visited cinemas and theatres, had day trips to London, to zoos and trampolining fun zones. Attended unit holidays and sleepovers, boating walking and climbing events. Groups had the fantastic opportunity to visit the Netherlands and Disney Paris.

#### **Rewarding Volunteer Experience**

Developing a rewarding volunteer experience Our commitment to ensure a culture of transparency in the county continues. Division commissioners are being consulted about future plans for the County. The monthly newsletter has been well-received by our members, and we have stepped up our social media presence. County funding was allocated to the redesign and re launch of the Wiltshire North County website, there are plans to further develop the site to incorporate elements requested by our volunteers. We continue to enjoy support from dedicated groups of ambassadors, Presidents and vice-presidents, who have helped the County in a variety of ways, including committee membership and representing the County at both local and national events. It is clear from the increased number of Gold, Silver and Bronze Programme Awards achieved that several hundred girls have been busy working on the varied activities needed to gain these programme awards. Awards for long service were once again given out allowing us to show gratitude to members whose dedication and commitment has been invaluable to the organisation. Several awards, including those given out for exemplary service were given out and some of our members have also been nominated for awards at regional level. All Leaders in the county have been very helpful and encouraging to the new county team. Once again, our leaders at all levels have risen to the challenges presented by the past few years and are continuing to provide high quality experiences for our young members. Our team of County commissioners has focused on ensuring that all aspects of our Girlguiding programme have resumed successfully since Covid lockdowns in the County. All mandatory first aid and safeguarding training for leaders has been completed.

#### **Inclusive and Impactful**

We have appointed more members to our County Inclusion team, there have been several training courses attended which were very useful. We continue to promote the key message that Girlguiding is for all girls and women helping them to become more aware of the diversity in our communities. We have County and unit level Facebook pages these encourage adult volunteering as well as young members. This encourages both adult and young member recruitment. Region held in our county an event at the Steam Museum for units from deprived areas of Swindon which was well attended.

#### **Going forward into 2024**

We will continue to review and update our county management systems; we intend to hold exciting events and training throughout the county and encourage unit leaders to organize fun days and residentials for the girls.

#### **Sustainable for the future**

Our budget for the forthcoming year is prudent and realistic, taking into account existing and forthcoming financial challenges, as well as the need to resource our programme of activities County PR events run by our PR & MGR team to help actively recruit volunteers. In 2023 we had event stands at the Royal International Air Tattoo and The BBC Children in Need event held in Swindon run by the BBC.

Divisions are also focusing on membership growth and retention (MGR) with their own recruitment and publicity campaigns. Whilst volunteer numbers remain a concern, Divisions have worked hard to keep units open by merging some to allow more girls to join, reducing waiting lists and easing the workload of leaders.

In 2023 we have worked hard to improve our county properties. The residential centre Maud Heath has undergone some substantial upgrades and further development is planned along with the start of a new fundraising committee. Our Campsite, Chilton Farm, has seen new stronger security fencing around the perimeter to prevent break ins. We will continue to offer free training as required.

#### **FINANCIAL REVIEW**

##### **Financial position**

Financial position at 31 December 2023 the charity had total funds of £505,213. Total income for the year was £79,561, down £22,481 on the prior year. Income relating to Maud Heath Centre was £19,528. Total spend for the year was £77,212, down £46,771 on the prior year. Costs relating to Maud Heath Centre were £10,823. Investments rose by £6,884.

## Wiltshire North County Guide Association

### Report of the Trustees for the Year Ended 31 December 2023

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The total value of funds held at the balance sheet date was £505,213. The value of restricted funds was £96,596 of which £53,261 - restricted for International and £43,335- restricted for Maud Heath renovations.

The charity also holds £200,246 of funds that can only be realised by disposing of tangible fixed assets. Therefore, the free reserves of the charity are £208,371.

Girlguiding state that a good starting point is for three to six months operating costs to be retained as a reserve i.e. £38,000 which is equivalent to 6 months of running costs for the charity. The charity holds in excess of these reserves.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Girlguiding is the largest organisation for women and girls in the United Kingdom, with more than half a million members. The UK is split into Countries and Regions which are divided into Counties and Islands. Wiltshire North is a County in the South West England Region. Girlguiding's governing document is a Royal Charter. The byelaws within it contain the rules setting out how Girlguiding must be governed. The Royal Charter was last changed in 2015 when Girlguiding completed its governance review.

The County is a charity and an unincorporated association. The Trustee Board is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association which are set out in The Royal Charter and byelaws, and in the current edition of: a. The Guiding Manual; b. The Guiding Handbook; and c. The current programme for young members in each section

##### **Recruitment and appointment of new trustees**

The Trustees are the County Commissioners and Division Commissioners who lead the strategic direction and delivery of Guiding at a local level. Division Commissioners represent the views of the members in their area. Other committees operate to assist Trustees in fulfilling its accounting and organisational responsibilities.

During 2023 a new County Structure was put in place with a new County Commissioners and several new Assistant County Commissioners making a County Team. Some Divisions also have new commissioners, and new volunteers have been welcomed to the Finance Committee and other sub-committees.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1055356

##### **Principal address**

c/o 29 Byron Avenue  
Royal Wootton Bassett  
Swindon  
SN4 8EY

##### **Trustees**

Elizabeth Radford	
Tracey Warren	- resigned 31 July 2023
Cherie Bennett	
Sophie Harold	
Gemma Millard	
Caroline Blakesley	- resigned 8 November 2023
Wendy Beattie	
Jennifer Matthews	- appointed 15 September 2023
Melanie Ball	
Jacqueline Stammers	- appointed 4 July 2023
Gemma Richardson	- appointed 12 December 2023
Clare Pickard	- appointed 11 July 2023
Stacey Rochester	- appointed 23 October 2023
Sandra Sprague	- appointed 13 December 2023

Wiltshire North County Guide Association

Report of the Trustees  
for the Year Ended 31 December 2023

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

James Gare DChA FCA  
Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Approved by order of the board of trustees on .....30 June 2024..... and signed on its behalf by:



C Bennett - Trustee

**Independent Examiner's Report to the Trustees of  
Wiltshire North County Guide Association**

**Independent examiner's report to the trustees of Wiltshire North County Guide Association**

I report to the charity trustees on my examination of the accounts of Wiltshire North County Guide Association (the Trust) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare DChA FCA

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Date: ....18 July 2024.....

**Wiltshire North County Guide Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	592	-	592	93
<b>Charitable activities</b>					
Guiding activities and events	6	28,995	-	28,995	66,573
Other trading activities	4	43,078	-	43,078	32,205
Investment income	5	3,725	3,261	6,986	3,261
<b>Total</b>		<u>76,390</u>	<u>3,261</u>	<u>79,651</u>	<u>102,132</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	30,255	-	30,255	28,711
<b>Charitable activities</b>					
Guiding activities and events	8	46,957	-	46,957	95,272
<b>Total</b>		<u>77,212</u>	<u>-</u>	<u>77,212</u>	<u>123,983</u>
Net gains/(losses) on investments		<u>6,884</u>	<u>-</u>	<u>6,884</u>	<u>(9,735)</u>
<b>NET INCOME/(EXPENDITURE)</b>		6,062	3,261	9,323	(31,586)
<b>Transfers between funds</b>	19	<u>(983)</u>	<u>983</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		5,079	4,244	9,323	(31,586)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		403,538	92,352	495,890	527,476
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>408,617</u></u>	<u><u>96,596</u></u>	<u><u>505,213</u></u>	<u><u>495,890</u></u>

The notes form part of these financial statements

**Wiltshire North County Guide Association**

**Balance Sheet**  
**31 December 2023**

	Notes	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible assets	13	200,246	212,741
Investments	14	81,796	74,912
		<u>282,042</u>	<u>287,653</u>
<b>CURRENT ASSETS</b>			
Stocks	15	17,829	18,038
Debtors	16	2,859	1,426
Cash at bank		202,645	189,923
		<u>223,333</u>	<u>209,387</u>
<b>CREDITORS</b>			
Amounts falling due within one year	17	(162)	(1,150)
		<u>223,171</u>	<u>208,237</u>
<b>NET CURRENT ASSETS</b>			
		<u>505,213</u>	<u>495,890</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>505,213</u>	<u>495,890</u>
<b>NET ASSETS</b>			
		<u>505,213</u>	<u>495,890</u>
<b>FUNDS</b>	19		
Unrestricted funds		408,617	403,538
Restricted funds		96,596	92,352
		<u>505,213</u>	<u>495,890</u>
<b>TOTAL FUNDS</b>			
		<u>505,213</u>	<u>495,890</u>

The financial statements were approved by the Board of Trustees and authorised for issue on ...30.June.2024..... and were signed on its behalf by:

  
E Radford - Trustee

  
C Bennett - Trustee

## Wiltshire North County Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1. GENERAL INFORMATION

The charity is an unincorporated trust constituted by a trust deed. The registered office address and principal activities are given in the trustees report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Fundraising is funds raised by shop income and other events and are accounted for gross.

Dividends and investments are accounted for when receivable except for Bank interest when unpaid interest is accrued. Tax recoverable on such income is recognized in the same accounting year.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on a straight line basis
Long leasehold	- 5% on a straight line basis, 4% on a straight line basis and 1% straight line
Fixtures and fittings	- 20% on straight line basis and 10% on straight line basis

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

All fixed assets whether purchased or donated are capitalized, except for expenditure incurred in the replacement of assets of less than £500. The cost of fixed assets is the purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost of a tangible fixed asset over the expected useful life of the asset. Land is not depreciated.

**Investments**

Investments are valued at market value at 31st December.

**Current assets**

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Current liabilities**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**3. DONATIONS AND LEGACIES**

	2023	2022
	£	£
Donations	592	93

**4. OTHER TRADING ACTIVITIES**

	2023	2022
	£	£
Hire of facilities and fees (outside girlguides)	15,669	2,678
Sale of goods	27,409	29,527
	<u>43,078</u>	<u>32,205</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

<b>5. INVESTMENT INCOME</b>			
		2023	2022
		£	£
Dividends		2,246	2,237
Deposit account interest		4,740	1,024
		<u>6,986</u>	<u>3,261</u>
<b>6. INCOME FROM CHARITABLE ACTIVITIES</b>			
		2023	2022
		£	£
Boating and campsite	Activity	2,767	4,707
International trips	Guiding activities and events	1,039	39,060
Maud Heath Centre income	Guiding activities and events	5,535	5,635
Membership subscriptions	Guiding activities and events	19,584	16,611
County events	Guiding activities and events	70	560
		<u>28,995</u>	<u>66,573</u>
<b>7. RAISING FUNDS</b>			
<b>Raising donations and legacies</b>			
		2023	2022
		£	£
Expenses (outside GG)		1,335	1,161
Cost of sales and other shop running costs		28,920	27,550
		<u>30,255</u>	<u>28,711</u>
<b>8. CHARITABLE ACTIVITIES COSTS</b>			
		Direct	Support
		Costs (see	costs (see
		note 9)	note 10)
		£	£
Guiding activities and events		<u>31,785</u>	<u>15,172</u>
			<u>46,957</u>
<b>9. DIRECT COSTS OF CHARITABLE ACTIVITIES</b>			
		2023	2022
		£	£
Campsite costs		809	2,893
INTOPS costs		1,961	1,403
International trip costs		-	34,794
Maud Heath Centre costs		10,765	26,719
Membership subscriptions		810	1,562
County event and other costs		3,533	2,479
Badges and awards		713	3,171
Other direct costs		700	-
Depreciation		12,494	12,493
		<u>31,785</u>	<u>85,514</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**10. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Guiding activities and events	13,702	1,470	15,172

Support costs, included in the above, are as follows:

	2023 Guiding activities and events £	2022  Total activities £
Promotional events	52	44
Expenses and training	3,993	5,040
Administration	9,657	3,372
Accountancy and independent examination	1,470	1,302
	<u>15,172</u>	<u>9,758</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	93	-	93
<b>Charitable activities</b>			
Guiding activities and events	66,573	-	66,573
Other trading activities	32,205	-	32,205
Investment income	1,024	2,237	3,261
<b>Total</b>	<u>99,895</u>	<u>2,237</u>	<u>102,132</u>
<b>EXPENDITURE ON</b>			
Raising funds	28,711	-	28,711
<b>Charitable activities</b>			
Guiding activities and events	95,272	-	95,272
<b>Total</b>	<u>123,983</u>	<u>-</u>	<u>123,983</u>
Net gains/(losses) on investments	<u>-</u>	<u>(9,735)</u>	<u>(9,735)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(24,088)</b>	<b>(7,498)</b>	<b>(31,586)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	427,626	99,850	527,476

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>403,538</u>	<u>92,352</u>	<u>495,890</u>

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2023 and 31 December 2023	<u>12,287</u>	<u>299,135</u>	<u>42,545</u>	<u>353,967</u>
<b>DEPRECIATION</b>				
At 1 January 2023	7,013	121,972	12,241	141,226
Charge for year	397	7,582	4,516	12,495
At 31 December 2023	<u>7,410</u>	<u>129,554</u>	<u>16,757</u>	<u>153,721</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>4,877</u>	<u>169,581</u>	<u>25,788</u>	<u>200,246</u>
At 31 December 2022	<u>5,274</u>	<u>177,163</u>	<u>30,304</u>	<u>212,741</u>

**14. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2023	74,912
Revaluations	6,884
At 31 December 2023	<u>81,796</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>81,796</u>
At 31 December 2022	<u>74,912</u>

There were no investment assets outside the UK.

**15. STOCKS**

	2023 £	2022 £
Stocks	<u>17,829</u>	<u>18,038</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023**

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

	2023	2022
	£	£
Trade debtors	1,550	175
Prepayments	1,309	1,251
	<u>2,859</u>	<u>1,426</u>

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

	2023	2022
	£	£
Trade creditors	137	955
Other creditors	-	195
Accruals and deferred income	25	-
	<u>162</u>	<u>1,150</u>

**18. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted funds	2023 Total funds	2022 Total funds
	£	£	£	£
Fixed assets	200,246	-	200,246	212,741
Investments	81,796	-	81,796	74,912
Current assets	126,737	96,596	223,333	209,387
Current liabilities	(162)	-	(162)	(1,150)
	<u>408,617</u>	<u>96,596</u>	<u>505,213</u>	<u>495,890</u>

**19. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	Transfers between funds	At 31.12.23
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	403,538	6,062	(983)	408,617
<b>Restricted funds</b>				
International grants	89,017	3,261	(39,017)	53,261
Maud Heath Centre improvements	3,335	-	-	3,335
Maud Heath Centre roof replacement	-	-	40,000	40,000
	<u>92,352</u>	<u>3,261</u>	<u>983</u>	<u>96,596</u>
<b>TOTAL FUNDS</b>	<u>495,890</u>	<u>9,323</u>	<u>-</u>	<u>505,213</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	76,390	(77,212)	6,884	6,062
<b>Restricted funds</b>				
International grants	3,261	-	-	3,261
	<u>79,651</u>	<u>(77,212)</u>	<u>6,884</u>	<u>9,323</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2023**

**19. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	427,626	(24,088)	403,538
<b>Restricted funds</b>			
International grants	96,515	(7,498)	89,017
Maud Heath Centre improvements	3,335	-	3,335
	<u>99,850</u>	<u>(7,498)</u>	<u>92,352</u>
<b>TOTAL FUNDS</b>	<u>527,476</u>	<u>(31,586)</u>	<u>495,890</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	99,895	(123,983)	-	(24,088)
<b>Restricted funds</b>				
International grants	2,237	-	(9,735)	(7,498)
	<u>102,132</u>	<u>(123,983)</u>	<u>(9,735)</u>	<u>(31,586)</u>
<b>TOTAL FUNDS</b>	<u>102,132</u>	<u>(123,983)</u>	<u>(9,735)</u>	<u>(31,586)</u>

International grants - to assisting members to get the opportunity to attend international events and support to attend international events in the UK and the activities in County

Maud Heath Centre improvements - A Richards memorial donations to be spent on improving facilities at the Maud Heath Centre.

A transfer of £40,000 has been made for the International grants fund to the Maud Heath Centre Fund following a review of the original legacy documentation.

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

**WILTSHIRE NORTH COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1055356

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2022**  
**for**  
**Wiltshire North County Guide Association**

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

**Wiltshire North County Guide Association**

**Contents of the Financial Statements  
for the Year Ended 31 December 2022**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 15

**Wiltshire North County Guide Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Girlguiding is the leading charity for girls and young women in the UK. Thanks to the dedication and support of 100,000 amazing volunteers, we are active in every part of the UK, giving girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

**Public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities the charity should undertake. The trustees consider that they have acted in the public benefit.

## Wiltshire North County Guide Association

### Report of the Trustees for the Year Ended 31 December 2022

#### **ACHIEVEMENT AND PERFORMANCE**

Girlguiding Wiltshire North continues to give its membership of around 2,700 adults and young members opportunity to access Guiding across the county. This is through unit meetings and other activities provided by our volunteers.

In Wiltshire North we follow the 3 shared goals of Girlguiding, giving exceptional experiences for girls, a rewarding volunteer experience and being inclusive and impactful.

#### **Exceptional experiences for girls**

Our unit meetings continue to provide the regular, ongoing experiences that our young members enjoy. They access a wide range of activities, often linked to the Guiding programme, giving them the opportunity to complete challenges, learn new skills or build on existing ones. In some cases, these will cumulate in the receiving of a badge to celebrate their achievement.

Our young members have continued to enjoy the opportunity to attend a residential. These have ranged from an overnight stay to a weeklong event. Residentials take place indoors or out, with many of our older sections enjoying the challenges that the British weather can bring while camping.

Our Guides and Rangers have had the opportunity to take part in international trips organised at either county level or above. They have taken part in selection weekends giving them the experience of completing activities with other young members not known to them. Building on those skills, such as leadership, planning, listening to others and compromising that are useful in everyday life.

Our Peer Educators are a group of young members aged 14-25, who undertake training to deliver sessions to our Brownie, Guides and Rangers on important topics such as self-esteem, safety, and gender stereotypes.

#### **Rewarding volunteer experience**

Without the continued dedication of our adult volunteers Girlguiding in Wiltshire North would not continue. Our adults give much more to Guiding than the unit meeting time. They prepare for activities and unit meetings, organise residentials' and trips for the young members to take part in. To enable them to do this they undertake trainings in many different subjects. To support our volunteers in this we run face to face trainings in many subjects, including safe space (safeguarding) and first response to complement the online trainings offered from region and HQ. In county we have support teams in place for our volunteers to access more specialised information around the many differing aspects of their volunteer role. For our commissioners, we run sessions specific to the extra responsibilities that they have taken on. We send out a monthly bulletin containing details and training dates to support our volunteers with accessing important Guiding information.

We hold thanks and recognition events, inviting those adult volunteers who have achieved an extra qualification or award in Guiding to attend. At these events long service is also recognised, with national Girlguiding badges being awarded from 5 years onwards.

#### **Inclusive and impactful**

In Wiltshire North we use many differing ways to shout out about what we do. We have a Facebook page for county and many of our levels have their own local pages promoting Girlguiding. Units undertake community projects in their areas, these support the local community and get us 'out there' so that people who may not know what Girlguiding is, can see what we are about. This supports both adult and young member recruitment.

We continue to strive to make Guiding in Wiltshire North inclusive for both adults and young members. We continue to assist units with the tools to support young members and adults who may find guiding challenging due to various reasons. If needed, we can also access support from HQ for members who may be experiencing personal challenges.

#### **Going forward in 2023**

We will continue to review and update our county management systems, including county structure making any changes if required. We will continue to offer training free at point of delivery.

In July 2023 we will see a change in county management when the current joint county commissioner team roles end. The incoming commissioner(s) will be supported in their role by the county exec committee.

#### **FINANCIAL REVIEW**

##### **Financial position**

At 31 December 2022 the charity had total funds of £495,890.

Total income for the year was £102,132, up £27,044 on the prior year. Income relating to Maud Heath Centre was £5,635. Total spend for the year was £123,983, up £42,403 on the prior year. Costs relating to Maud Heath Centre were £26,719 which includes replacement flooring of £19,760.

Investments fell by £9,735.

## Wiltshire North County Guide Association

### Report of the Trustees for the Year Ended 31 December 2022

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The total value of funds held at the balance sheet date was £495,890 (2021: £527,476). The value of restricted funds was £92,352 (2021: £99,850). The charity also holds £212,741 of funds that can only be realised by disposing of tangible fixed assets. Therefore, the free reserves of the charity are £190,797.

Girlguiding state that a good starting point is for three to six months operating costs to be retained as a reserve i.e. £48,000 which is equivalent to 6 months of running costs for the charity. The charity holds in excess of these reserves.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The constitution of the Guide Association is found on the Royal Charter and Bye Laws. Girlguiding Wiltshire North is governed by its own constitution and by the provisions of the Guiding Manual. It is registered as a charity. It is headed by two joint County Commissioners who chair the County Executive meetings in turn.

The constitution was amended and approved by the trustees at its meeting on 7th March 2020.

##### **Recruitment and appointment of new trustees**

Girlguiding Wiltshire North is divided into eight Divisions: Kennet, Malmesbury, North Wiltshire, North West Wiltshire, Swindon East, Swindon West, Swindon South and Swindon North. Each of the Divisions is headed by a Division Commissioner or a Division Team.

Members of the Executive Committee are nominated or appointed in accordance with the procedures established by Girlguiding Wiltshire North. The charity trustees are the voting members of the Executive Committee. The constitution has been amended to reflect the shared role of County Commissioner. All trustees are volunteers and Girlguiding Wiltshire North does not employ any staff.

##### **Environmental statement**

Wiltshire North Girlguiding seek to create a culture where environmental considerations are integrated into all policy decisions and business activities across the county.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1055356

##### **Principal address**

c/o 29 Byron Avenue  
Royal Wootton Bassett  
Swindon  
SN4 8EY

##### **Trustees**

Elizabeth Radford	Joint County Commissioner
Tracey Warren	Joint County Commissioner
Cherie Bennett	Assistant County Commissioner (From 14-7-2022)
Vicki Roberts	Division Commissioner - Malmesbury
Sophie Bloodworth	Division Commissioner - Malmesbury (From 26-6-2022)
Cherie Bennett	Division Commissioner - North West Wilts (From 2-10-2022)
Gemma Millard	Division Commissioner - North West Wilts (From 2-10-2022)
Katharine Cooper	Division Commissioner - Swindon West
Michelle Morse	Division Commissioner - Swindon South (To 8-2-2022)
Caroline Blakesley	Division Commissioner - Swindon East
Wendy Beattie	Division Commissioner - Kennet
Samantha Pulleyn	Division Commissioner – North Wilts (ended Nov – 2022)
Jennifer Matthews	Division Commissioner - North Wilts (From 23-Jun-2023)
Melanie Ball	Division Commissioner – Swindon North (From 17-Apr-2023)

Wiltshire North County Guide Association

Report of the Trustees  
for the Year Ended 31 December 2022

**Independent Examiner**

James Gare DChA FCA  
Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Approved by order of the board of trustees on ..... **9 August 2023** ..... and signed on its behalf by:



.....  
T Warren - Trustee

**Independent Examiner's Report to the Trustees of  
Wiltshire North County Guide Association**

**Independent examiner's report to the trustees of Wiltshire North County Guide Association**

I report to the charity trustees on my examination of the accounts of Wiltshire North County Guide Association (the Trust) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare DChA FCA

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Date: 10 August 2023 .....

**Wiltshire North County Guide Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	92	-	92	3,416
<b>Charitable activities</b>	6				
Guiding activities and events		66,573	-	66,573	42,714
Other trading activities	4	32,205	-	32,205	26,764
Investment income	5	<u>1,025</u>	<u>2,237</u>	<u>3,262</u>	<u>2,194</u>
<b>Total</b>		<u>99,895</u>	<u>2,237</u>	<u>102,132</u>	<u>75,088</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	28,711	-	28,711	26,084
<b>Charitable activities</b>	8				
Guiding activities and events		<u>95,272</u>	<u>-</u>	<u>95,272</u>	<u>43,363</u>
<b>Total</b>		<u>123,983</u>	<u>-</u>	<u>123,983</u>	<u>69,447</u>
Net gains/(losses) on investments		<u>-</u>	<u>(9,735)</u>	<u>(9,735)</u>	<u>10,556</u>
<b>NET INCOME/(EXPENDITURE)</b>		(24,088)	(7,498)	(31,586)	16,197
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>427,626</u>	<u>99,850</u>	<u>527,476</u>	<u>511,279</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>403,538</u>	<u>92,352</u>	<u>495,890</u>	<u>527,476</u>

The notes form part of these financial statements

**Wiltshire North County Guide Association**

**Balance Sheet**  
**31 December 2022**

	Notes	2022 £	2021 £
<b>FIXED ASSETS</b>			
Tangible assets	13	212,741	194,612
Investments	14	<u>74,912</u>	<u>84,648</u>
		287,653	279,260
<b>CURRENT ASSETS</b>			
Stocks	15	18,038	14,650
Debtors	16	1,426	6,722
Cash at bank		<u>189,923</u>	<u>239,109</u>
		209,387	260,481
<b>CREDITORS</b>			
Amounts falling due within one year	17	(1,150)	(12,265)
		<u>208,237</u>	<u>248,216</u>
<b>NET CURRENT ASSETS</b>			
		<u>495,890</u>	<u>527,476</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>495,890</u>	<u>527,476</u>
<b>NET ASSETS</b>			
		<u>495,890</u>	<u>527,476</u>
<b>FUNDS</b>	19		
Unrestricted funds		403,538	427,626
Restricted funds		<u>92,352</u>	<u>99,850</u>
<b>TOTAL FUNDS</b>		<u>495,890</u>	<u>527,476</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 August 2023  
and were signed on its behalf by:

  
.....  
E Radford - Trustee

  
.....  
C Bennett - Trustee

## Wiltshire North County Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1. GENERAL INFORMATION

The charity is an unincorporated trust constituted by a trust deed. The registered office address and principal activities are given in the trustees report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Fundraising is funds raised by shop income and other events and are accounted for gross.

Dividends and investments are accounted for when receivable except for Bank interest when unpaid interest is accrued. Tax recoverable on such income is recognized in the same accounting year.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on a straight line basis
Long leasehold	- 5% on a straight line basis, 4% on a straight line basis and 1% straight line
Fixtures and fittings	- 20% on straight line basis and 10% on straight line basis

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

All fixed assets whether purchased or donated are capitalized, except for expenditure incurred in the replacement of assets of less than £500. The cost of fixed assets is the purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost of a tangible fixed asset over the expected useful life of the asset. Land is not depreciated.

**Investments**

Investments are valued at market value at 31st December.

**Current assets**

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Current liabilities**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**3. DONATIONS AND LEGACIES**

	2022	2021
	£	£
Donations	<u>92</u>	<u>3,416</u>

**4. OTHER TRADING ACTIVITIES**

	2022	2021
	£	£
Hire of facilities and fees (outside girlguides)	2,678	1,221
Sale of goods	<u>29,527</u>	<u>25,543</u>
	<u>32,205</u>	<u>26,764</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**5. INVESTMENT INCOME**

	2022	2021
	£	£
Dividends	2,237	2,180
Deposit account interest	<u>1,025</u>	<u>14</u>
	<u>3,262</u>	<u>2,194</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

		2022	2021
	Activity	£	£
Grants	Guiding activities and events	-	25,717
Boating and campsite	Guiding activities and events	4,707	1,117
International trips	Guiding activities and events	39,060	-
Maud Heath Centre income	Guiding activities and events	5,635	1,484
Membership subscriptions	Guiding activities and events	16,611	14,201
County events	Guiding activities and events	560	25
Activity Days	Guiding activities and events	-	170
		<u>66,573</u>	<u>42,714</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Swindon Borough Council	-	17,717
Wiltshire County Council	-	<u>8,000</u>
	<u>-</u>	<u>25,717</u>

Government grant income was received for COVID 19 relief. There were no unfulfilled conditions and other contingencies attached to any of the grants that have been recognised in income.

**7. RAISING FUNDS**

**Raising donations and legacies**

	2022	2021
	£	£
Expenses (outside GG)	1,161	582
Cost of sales and other shop running costs	<u>27,550</u>	<u>25,502</u>
	<u>28,711</u>	<u>26,084</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Guiding activities and events	<u>85,514</u>	<u>9,758</u>	<u>95,272</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Campsite costs	2,893	3,306
INTOPS costs	1,403	-
International trip costs	34,794	-
Maud Heath Centre costs	26,719	16,514
Membership subscriptions	1,562	729
County event and other costs	2,479	221
Badges and awards	3,171	1,980
Depreciation	<u>12,493</u>	<u>10,461</u>
	<u>85,514</u>	<u>33,211</u>

**10. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs	£
	£	£	£
Guiding activities and events	<u>8,456</u>	<u>1,302</u>	<u>9,758</u>

Support costs, included in the above, are as follows:

	2022	2021
	Guiding	Total
	activities	activities
	and	£
	events	£
	£	£
Promotional events	44	3,860
Equipment	-	100
Expenses and training	5,040	3,817
Administration	3,372	1,193
Accountancy and independent examination	<u>1,302</u>	<u>1,182</u>
	<u>9,758</u>	<u>10,152</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total
	fund	funds	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	81	3,335	3,416
<b>Charitable activities</b>			
Guiding activities and events	42,714	-	42,714
Other trading activities	26,764	-	26,764
Investment income	<u>14</u>	<u>2,180</u>	<u>2,194</u>
<b>Total</b>	<u>69,573</u>	<u>5,515</u>	<u>75,088</u>
<b>EXPENDITURE ON</b>			
Raising funds	26,084	-	26,084

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Guiding activities and events	<u>43,363</u>	<u>-</u>	<u>43,363</u>
<b>Total</b>	<u>69,447</u>	<u>-</u>	<u>69,447</u>
Net gains on investments	<u>-</u>	<u>10,556</u>	<u>10,556</u>
<b>NET INCOME</b>	126	16,071	16,197
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>427,500</u>	<u>83,779</u>	<u>511,279</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>427,626</u></u>	<u><u>99,850</u></u>	<u><u>527,476</u></u>

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2022	12,287	299,135	11,923	323,345
Additions	<u>-</u>	<u>-</u>	<u>30,622</u>	<u>30,622</u>
At 31 December 2022	<u>12,287</u>	<u>299,135</u>	<u>42,545</u>	<u>353,967</u>
<b>DEPRECIATION</b>				
At 1 January 2022	6,616	114,391	7,726	128,733
Charge for year	<u>397</u>	<u>7,581</u>	<u>4,515</u>	<u>12,493</u>
At 31 December 2022	<u>7,013</u>	<u>121,972</u>	<u>12,241</u>	<u>141,226</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u><u>5,274</u></u>	<u><u>177,163</u></u>	<u><u>30,304</u></u>	<u><u>212,741</u></u>
At 31 December 2021	<u><u>5,671</u></u>	<u><u>184,744</u></u>	<u><u>4,197</u></u>	<u><u>194,612</u></u>

**14. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	84,648
Revaluations	<u>(9,736)</u>
At 31 December 2022	<u>74,912</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u><u>74,912</u></u>
At 31 December 2021	<u><u>84,648</u></u>

There were no investment assets outside the UK.

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

<b>15. STOCKS</b>			2022	2021
			£	£
Stocks			<u>18,038</u>	<u>14,650</u>
<b>16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2022	2021
			£	£
Trade debtors			175	-
Prepayments			<u>1,251</u>	<u>6,722</u>
			<u>1,426</u>	<u>6,722</u>
<b>17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2022	2021
			£	£
Trade creditors			955	84
Other creditors			195	-
Accruals and deferred income			-	<u>12,181</u>
			<u>1,150</u>	<u>12,265</u>
<b>18. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			2022	2021
	Unrestricted	Restricted	Total	Total
	fund	funds	funds	funds
	£	£	£	£
Fixed assets	212,741	-	212,741	194,612
Investments	10,556	64,356	74,912	84,648
Current assets	181,392	27,995	209,387	260,481
Current liabilities	<u>(1,151)</u>	<u>1</u>	<u>(1,150)</u>	<u>(12,265)</u>
	<u>403,538</u>	<u>92,352</u>	<u>495,890</u>	<u>527,476</u>
<b>19. MOVEMENT IN FUNDS</b>			Net	At
		At 1.1.22	movement	31.12.22
		£	in funds	£
<b>Unrestricted funds</b>			£	
General fund		427,626	(24,088)	403,538
<b>Restricted funds</b>				
International grants		96,515	(7,498)	89,017
Maud Heath Centre improvements		<u>3,335</u>	-	<u>3,335</u>
		<u>99,850</u>	<u>(7,498)</u>	<u>92,352</u>
<b>TOTAL FUNDS</b>		<u>527,476</u>	<u>(31,586)</u>	<u>495,890</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	99,895	(123,983)	-	(24,088)
<b>Restricted funds</b>				
International grants	2,237	-	(9,735)	(7,498)
<b>TOTAL FUNDS</b>	<u>102,132</u>	<u>(123,983)</u>	<u>(9,735)</u>	<u>(31,586)</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	427,500	126	427,626
<b>Restricted funds</b>			
International grants	83,779	12,736	96,515
Maud Heath Centre improvements	-	3,335	3,335
	<u>83,779</u>	<u>16,071</u>	<u>99,850</u>
<b>TOTAL FUNDS</b>	<u>511,279</u>	<u>16,197</u>	<u>527,476</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	69,573	(69,447)	-	126
<b>Restricted funds</b>				
International grants	2,180	-	10,556	12,736
Maud Heath Centre improvements	3,335	-	-	3,335
	<u>5,515</u>	<u>-</u>	<u>10,556</u>	<u>16,071</u>
<b>TOTAL FUNDS</b>	<u>75,088</u>	<u>(69,447)</u>	<u>10,556</u>	<u>16,197</u>

International grants - to assisting members to get the opportunity to attend international events and support to attend international events in the UK and the activities in County

Maud Heath Centre improvements - A Richards memorial donations to be spent on improving facilities at the Maud Heath Centre.

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2022**

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

**WILTSHIRE NORTH COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1055356

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2021**  
**for**  
**Wiltshire North County Guide Association**

Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

**Wiltshire North County Guide Association**

**Contents of the Financial Statements  
for the Year Ended 31 December 2021**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 3
<b>Independent Examiner's Report</b>	4
<b>Statement of Financial Activities</b>	5
<b>Balance Sheet</b>	6
<b>Notes to the Financial Statements</b>	7 to 14

## **Wiltshire North County Guide Association**

### **Report of the Trustees** **for the Year Ended 31 December 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Girlguiding is the leading charity for girls and young women in the UK. Thanks to the dedication and support of 100,000 amazing volunteers, we are active in every part of the UK, giving girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

##### **Public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities the charity should undertake. The trustees consider that they have acted in the public benefit.

#### **ACHIEVEMENT AND PERFORMANCE**

2021 has continued to be challenging for Guiding in Wiltshire North. The ongoing low-level disruption from Covid 19 has resulted in all levels, from units up to county, facing last minute changes due to illness of our volunteers, however in true guiding tradition we have faced this head on and with creative thinking and support from others, our volunteers in Wiltshire North have provided our young members with the opportunity to be themselves, to meet others and to excel to the best of their ability.

Following the 3 key shared goals in Girlguiding members in Wiltshire North have created exceptional experiences for girls, a rewarding volunteer experience whilst being inclusive and impactful.

##### **Exceptional experiences for girls**

Our young members have attended unit meetings, many activities having been suggested by the girls themselves. They have taken part in residentials, either in person or virtually, gone on day trips and attended events with other units at local levels.

Girls have worked towards and earned bronze, silver and gold awards linked to the Girlguiding programme.

We continue to promote and support the Queens Guide award, the Duke of Edinburgh scheme, The Commonwealth Award and the Young Leader qualification.

##### **Rewarding volunteer experience**

In Wiltshire North, we have offered online training and face to face training, giving our volunteers the choice of how they can attend these events. These have supplemented the trainings being offered by national and region.

We have sent out monthly information to inform our volunteers of these opportunities. These have also included reminders about important national and regional updates.

Our commissioners continue to support our volunteers who have questions around Girlguiding management including safeguarding issues.

We have posted out long service awards and, as restrictions have allowed us, we have also been able to present these and other awards in person.

##### **Inclusive and impactful**

As Covid restrictions eased and life started to take on a more settled period, our volunteers have used differing ways to remind the local people of Girlguiding. They have used media platforms and, when possible, attended events to get our presence back out into the community in a visual way.

Our inclusion advisor has supported units requiring extra help for young members. These have been various in the level of support needed and wide ranging in their complexity.

We continue to support our adult volunteers as needed so that all can access Girlguiding.

##### **What next**

Looking towards the coming year, we will continue to support adult and girl recruitment and retention at all levels. We will continue to monitor our county management systems to ensure they are robust and review periodically, implementing changes if required.

We will continue to offer training to our volunteers free at point of delivery, using different methods of delivery.

We will continue to support all volunteers to deliver the best Guiding they can in Wiltshire North.

#### **FINANCIAL REVIEW**

##### **Financial position**

At 31 December 2021 the charity had total funds of £527,476.

Total income for the year was £75,088, up £17,450 on the prior year.

Total spend for the year was £69,447, down £292 on the prior year.

Investments rose by £10,556.

## Wiltshire North County Guide Association

### Report of the Trustees for the Year Ended 31 December 2021

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The total value of funds held at the balance sheet date was £527,476 (2020: £511,279). The value of restricted funds was £99,850 (2020: £83,779). The charity also holds £194,612 of funds that can only be realised by disposing of tangible fixed assets. Therefore, the free reserves of the charity are £233,014.

Girlguiding state that a good starting point is for three to six months operating costs to be retained as a reserve i.e. £48,000 which is equivalent to 6 months of running costs for the charity. The charity holds in excess of these reserves.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The constitution of the Guide Association is found on the Royal Charter and Bye Laws. Girlguiding Wiltshire North is governed by its own constitution and by the provisions of the Guiding Manual. It is registered as a charity. It is headed by two joint County Commissioners who chair the County Executive meetings in turn.

The constitution was amended and approved by the trustees at its meeting on 7th March 2020.

##### **Recruitment and appointment of new trustees**

Girlguiding Wiltshire North is divided into eight Divisions: Kennet, Malmesbury, North Wiltshire, North West Wiltshire, Swindon East, Swindon West, Swindon South and Swindon North. Each of the Divisions is headed by a Division Commissioner or a Division Team.

Members of the Executive Committee are nominated or appointed in accordance with the procedures established by Girlguiding Wiltshire North. The charity trustees are the voting members of the Executive Committee. The constitution has been amended to reflect the shared role of County Commissioner. All trustees are volunteers and Girlguiding Wiltshire North does not employ any staff.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1055356

##### **Principal address**

c/o 29 Byron Avenue  
Royal Wootton Bassett  
Swindon  
SN4 8EY

##### **Trustees**

Elizabeth Radford	Joint County Commissioner
Tracey Warren	Joint County Commissioner
Cherie Bennett	Assistant County Commissioner (From 14-7-2022)
Vicki Roberts	Division Commissioner- Malmesbury
Gillian Shaw	Division Commissioner- Malmesbury - (To 12-8-2021)
Sophie Bloodworth	Division Commissioner - Malmesbury (From 26-6-2022)
Sharon Greenhow	Division Commissioner - North West Wilts (To 31-8-2021)
Cherie Bennett	Division Commissioner - North West Wilts (From 2-10-22)
Gemma Millard	Division Commissioner - North West Wilts (From 2-10-2022)
Samantha Pulleyn	Division Commissioner - North Wilts (To 10-11-2021)
Samantha Pulleyn	Division Commissioner - Swindon North (To 17-11-2021)
Katharine Cooper	Division Commissioner - Swindon West (From 23-1-21)
Michelle Morse	Division Commissioner - Swindon South (To 8-2-2022)
Caroline Blakesley	Division Commissioner - Swindon East
Wendy Beattie	Division Commissioner - Kennet (From 23-8-2021)

##### **Independent Examiner**

James Gare DChA FCA  
Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

**Wiltshire North County Guide Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2021**

Approved by order of the board of trustees on ..... 24 October 2022 ..... and signed on its behalf by:

*T Warren*

.....  
T Warren - Trustee

**Independent Examiner's Report to the Trustees of  
Wiltshire North County Guide Association**

**Independent examiner's report to the trustees of Wiltshire North County Guide Association**

I report to the charity trustees on my examination of the accounts of Wiltshire North County Guide Association (the Trust) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Gare DChA FCA  
Monahans  
Chartered Accountants  
Hermes House  
Fire Fly Avenue  
Swindon  
Wiltshire  
SN2 2GA

Date: 26 October 2022 .....

**Wiltshire North County Guide Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	81	3,335	3,416	2,027
<b>Charitable activities</b>					
Guiding activities and events		42,714	-	42,714	47,814
Other trading activities	4	26,764	-	26,764	5,394
Investment income	5	14	2,180	2,194	2,403
<b>Total</b>		<u>69,573</u>	<u>5,515</u>	<u>75,088</u>	<u>57,638</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	26,084	-	26,084	16,318
<b>Charitable activities</b>	8				
Guiding activities and events		<u>43,363</u>	<u>-</u>	<u>43,363</u>	<u>53,421</u>
<b>Total</b>		<u>69,447</u>	<u>-</u>	<u>69,447</u>	<u>69,739</u>
Net gains on investments		<u>-</u>	<u>10,556</u>	<u>10,556</u>	<u>4,473</u>
<b>NET INCOME/(EXPENDITURE)</b>		126	16,071	16,197	(7,628)
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>427,500</u>	<u>83,779</u>	<u>511,279</u>	<u>518,907</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>427,626</u></u>	<u><u>99,850</u></u>	<u><u>527,476</u></u>	<u><u>511,279</u></u>

The notes form part of these financial statements

**Wiltshire North County Guide Association**

**Balance Sheet**  
**31 December 2021**

	Notes	2021 £	2020 £
<b>FIXED ASSETS</b>			
Tangible assets	13	194,612	205,072
Investments	14	84,648	74,092
		<u>279,260</u>	<u>279,164</u>
<b>CURRENT ASSETS</b>			
Stocks	15	14,650	11,945
Debtors	16	6,722	5,963
Cash at bank		239,109	233,555
		<u>260,481</u>	<u>251,463</u>
<b>CREDITORS</b>			
Amounts falling due within one year	17	(12,265)	(19,348)
		<u>248,216</u>	<u>232,115</u>
<b>NET CURRENT ASSETS</b>			
		<u>527,476</u>	<u>511,279</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>527,476</u>	<u>511,279</u>
<b>NET ASSETS</b>			
		<u>527,476</u>	<u>511,279</u>
<b>FUNDS</b>	19		
Unrestricted funds		427,626	427,500
Restricted funds		99,850	83,779
		<u>527,476</u>	<u>511,279</u>
<b>TOTAL FUNDS</b>			
		<u>527,476</u>	<u>511,279</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
.....24 October 2022..... and were signed on its behalf by:



.....  
E Radford - Trustee



.....  
C Bennett - Trustee

## Wiltshire North County Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1. GENERAL INFORMATION

The charity is an unincorporated trust constituted by a trust deed. The registered office address and principal activities are given in the trustees report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Fundraising is funds raised by shop income and other events and are accounted for gross.

Dividends and investments are accounted for when receivable except for Bank interest when unpaid interest is accrued. Tax recoverable on such income is recognized in the same accounting year.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on a straight line basis
Long leasehold	- 5% on a straight line basis, 4% on a straight line basis and 1% straight line
Fixtures and fittings	- 20% on straight line basis and 10% on straight line basis

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

All fixed assets whether purchased or donated are capitalized, except for expenditure incurred in the replacement of assets of less than £500. The cost of fixed assets is the purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost of a tangible fixed asset over the expected useful life of the asset. Land is not depreciated.

**Investments**

Investments are valued at market value at 31st December.

**Current assets**

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Current liabilities**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**3. DONATIONS AND LEGACIES**

	2021	2020
	£	£
Donations	3,416	2,027

**4. OTHER TRADING ACTIVITIES**

	2021	2020
	£	£
Hire of facilities and fees (outside girlguides)	1,221	60
Sale of goods	25,543	5,334
	<u>26,764</u>	<u>5,394</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**5. INVESTMENT INCOME**

	2021	2020
	£	£
Dividends	2,180	2,137
Deposit account interest	14	266
	<u>2,194</u>	<u>2,403</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

		2021	2020
	Activity	£	£
Grants	Guiding activities and events	25,717	20,000
Boating and campsite	Guiding activities and events	1,117	481
International trips	Guiding activities and events	-	3,708
Misc income	Guiding activities and events	1,484	1,125
Membership subscriptions	Guiding activities and events	14,201	22,500
County events	Guiding activities and events	25	-
Activity Days	Guiding activities and events	170	-
		<u>42,714</u>	<u>47,814</u>

Grants received, included in the above, are as follows:

	2021	2020
	£	£
Swindon Borough Council	17,717	10,000
Wiltshire County Council	8,000	10,000
	<u>25,717</u>	<u>20,000</u>

Government grant income was received for COVID 19 relief. There were no unfulfilled conditions and other contingencies attached to any of the grants that have been recognised in income.

**7. RAISING FUNDS**

**Raising donations and legacies**

	2021	2020
	£	£
Expenses (outside GG)	582	462
Cost of sales and other shop running costs	25,502	15,856
	<u>26,084</u>	<u>16,318</u>

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Guiding activities and events	<u>33,211</u>	<u>10,152</u>	<u>43,363</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2021	2020
	£	£
Campsite costs	3,306	19,400
INTOPS costs	-	749
International trip costs	-	9,323
Maud heath centre premises and office costs	16,514	2,233
Membership subscriptions	729	1,214
County event and other costs	221	1,658
Badges and awards	1,980	2,303
Depreciation	10,461	10,461
	<u>33,211</u>	<u>47,341</u>

**10. SUPPORT COSTS**

	Management	Governance	Totals
	£	costs	£
	£	£	£
Guiding activities and events	<u>8,970</u>	<u>1,182</u>	<u>10,152</u>

Support costs, included in the above, are as follows:

	2021	2020
	Guiding	Total
	activities	activities
	and	£
	events	£
	£	£
Promotional events	3,860	-
Equipment	100	473
Expenses and training	3,817	2,795
Administration	1,193	1,522
Accountancy and independent examination	1,182	1,290
	<u>10,152</u>	<u>6,080</u>

**11. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total
	fund	funds	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2,027	-	2,027
<b>Charitable activities</b>			
Guiding activities and events	47,814	-	47,814
Other trading activities	5,394	-	5,394
Investment income	266	2,137	2,403
<b>Total</b>	<u>55,501</u>	<u>2,137</u>	<u>57,638</u>
<b>EXPENDITURE ON</b>			
Raising funds	16,318	-	16,318

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued  
for the Year Ended 31 December 2021**

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>Charitable activities</b>			
Guiding activities and events	53,421	-	53,421
<b>Total</b>	<u>69,739</u>	<u>-</u>	<u>69,739</u>
Net gains on investments	<u>-</u>	<u>4,473</u>	<u>4,473</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(14,238)</u>	<u>6,610</u>	<u>(7,628)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	441,738	77,169	518,907
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>427,500</u></u>	<u><u>83,779</u></u>	<u><u>511,279</u></u>

**13. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2021 and 31 December 2021	<u>12,287</u>	<u>299,135</u>	<u>11,923</u>	<u>323,345</u>
<b>DEPRECIATION</b>				
At 1 January 2021	6,219	105,624	6,430	118,273
Charge for year	<u>397</u>	<u>8,767</u>	<u>1,296</u>	<u>10,460</u>
At 31 December 2021	<u>6,616</u>	<u>114,391</u>	<u>7,726</u>	<u>128,733</u>
<b>NET BOOK VALUE</b>				
At 31 December 2021	<u>5,671</u>	<u>184,744</u>	<u>4,197</u>	<u>194,612</u>
At 31 December 2020	<u><u>6,068</u></u>	<u><u>193,511</u></u>	<u><u>5,493</u></u>	<u><u>205,072</u></u>

**14. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2021	74,092
Revaluations	<u>10,556</u>
At 31 December 2021	<u>84,648</u>
<b>NET BOOK VALUE</b>	
At 31 December 2021	<u>84,648</u>
At 31 December 2020	<u><u>74,092</u></u>

There were no investment assets outside the UK.

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

<b>15. STOCKS</b>			2021	2020
			£	£
Stocks			<u>14,650</u>	<u>11,945</u>
<b>16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2021	2020
			£	£
Prepayments			<u>6,722</u>	<u>5,963</u>
<b>17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>			2021	2020
			£	£
Trade creditors			83	26
Other creditors			-	9,235
Accruals and deferred income			<u>12,182</u>	<u>10,087</u>
			<u>12,265</u>	<u>19,348</u>
<b>18. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>			2021	2020
	Unrestricted fund	Restricted funds	Total funds	Total funds
	£	£	£	£
Fixed assets	194,612	-	194,612	205,072
Investments	-	84,648	84,648	74,092
Current assets	245,279	15,202	260,481	251,463
Current liabilities	<u>(12,265)</u>	<u>-</u>	<u>(12,265)</u>	<u>(19,348)</u>
	<u>427,626</u>	<u>99,850</u>	<u>527,476</u>	<u>511,279</u>
<b>19. MOVEMENT IN FUNDS</b>			Net	At
		At 1.1.21	movement	31.12.21
		£	in funds	£
			£	
<b>Unrestricted funds</b>				
General fund		427,500	126	427,626
<b>Restricted funds</b>				
International grants		83,779	12,736	96,515
Maud Heath Centre improvements		-	3,335	3,335
		<u>83,779</u>	<u>16,071</u>	<u>99,850</u>
<b>TOTAL FUNDS</b>		<u>511,279</u>	<u>16,197</u>	<u>527,476</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**19. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	69,573	(69,447)	-	126
<b>Restricted funds</b>				
International grants	2,180	-	10,556	12,736
Maud Heath Centre improvements	3,335	-	-	3,335
	<u>5,515</u>	<u>-</u>	<u>10,556</u>	<u>16,071</u>
<b>TOTAL FUNDS</b>	<u>75,088</u>	<u>(69,447)</u>	<u>10,556</u>	<u>16,197</u>

**Comparatives for movement in funds**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	441,738	(14,238)	427,500
<b>Restricted funds</b>			
International grants	77,169	6,610	83,779
<b>TOTAL FUNDS</b>	<u>518,907</u>	<u>(7,628)</u>	<u>511,279</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	55,501	(69,739)	-	(14,238)
<b>Restricted funds</b>				
International grants	2,137	-	4,473	6,610
<b>TOTAL FUNDS</b>	<u>57,638</u>	<u>(69,739)</u>	<u>4,473</u>	<u>(7,628)</u>

International grants - to assisting members to get the opportunity to attend international events and support to attend international events in the UK and the activities in County

Maud Heath Centre improvements - A Richards memorial donations to be spent on improving facilities at the Maud Heath Centre.

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2021**

**20. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2021.

**WILTSHIRE NORTH COUNTY GUIDE ASSOCIATION**

England & Wales - Charity number 1055356

---

# Accounts

---

**Report of the Trustees and**  
**Unaudited Financial Statements**  
**for the Year Ended 31 December 2020**  
**for**  
**Wiltshire North County Guide Association**

MHA Monahans  
Chartered Accountants  
38-42 Newport Street  
Swindon  
Wiltshire  
SN1 3DR

**Wiltshire North County Guide Association**

**Contents of the Financial Statements  
for the Year Ended 31 December 2020**

	<b>Page</b>
<b>Report of the Trustees</b>	1 to 4
<b>Independent Examiner's Report</b>	5
<b>Statement of Financial Activities</b>	6
<b>Balance Sheet</b>	7
<b>Notes to the Financial Statements</b>	8 to 15

**Wiltshire North County Guide Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2020**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2020. The trustees have adopted the provisions of 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 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Objectives and aims**

Girlguiding is the leading charity for girls and young women in the UK. Thanks to the dedication and support of 100,000 amazing volunteers, we are active in every part of the UK, giving girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and their communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

**Public benefit**

The trustees have paid due regard to the Charity Commission's guidance on public benefit in deciding the activities the charity should undertake. The trustees consider that they have acted in the public benefit.

**Wiltshire North County Guide Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2020**

**ACHIEVEMENT AND PERFORMANCE**

In 2020 Girlguiding launched its new strategy Today, Tomorrow and Together.

The strategy introduced a set of priorities that Girlguiding have identified through consultation and research.

For girls and young women -

I'm free to be me: I have more confidence in myself.

For all members -

I care: I make a positive difference to others and the world around me.

For volunteers -

I empower girls: I use my time and talents to empower the next generation of women.

For society -

We inspire change: We use our influence as Girlguiding to remove barriers so girls and women can thrive.

The research that went towards forming the strategy has also been used to help build shared goals for Girlguiding.

Shared goals for Girlguiding:

" Create exceptional experiences for girls and young women

" Develop a rewarding volunteer experience

" More inclusive and impactful

On Monday 16th March 2020 Girlguiding announced the suspension of units meeting face to face. Some units adapted their programme to enable them to meet on a virtual platform giving our young members the opportunity of continuing their guiding activities during a global pandemic. Other units provided packs for their girls during this time which included activities for badges and online activities.

Peer Education sessions were moved online and delivered virtually to Brownies, Guides and Rangers on Think Resilient and Breaking Free by our team of Peer Educators ( 14-25 year old members)

Virtual sleepovers were popular in 2020 with units who were unable to run their normal residential activities. These gave the girls, and their parents, opportunities to build dens in their own homes to sleep in, with many ending their events with virtual campfires.

UK Parliament week continued virtually throughout the county. Units held online debates and voted on issues important to them.

Our 18-30's now "Inspire" held monthly virtual events from Murder Mystery's to craft sessions.

Our volunteers have embraced the challenges that the Covid-19 pandemic has brought to County, with many leaders having to rapidly learn the virtual platforms used to be able to continue their guiding and deliver sessions to enthusiastic girls.

Trainings for our volunteers such as A Safe Space (ASS) that had previously been delivered face to face moved online. New and relevant trainings including how to run a virtual meeting and how to run a virtual sleepover were created.

Our annual County Day was held virtually over zoom where we used breakout rooms for Trainings. This was received well by those who attended with feedback being positive.

Recruitment of new volunteers was successful in some parts of the County with District and Division teams using Facebook to raise the profile of Girlguiding in Wiltshire North.

Girlguiding nationally partnered up with Children in Need, with units taking part in the "Act your Age" campaign by acting their age and raising funds towards both Girlguiding and BBC Children in Need.

**Achievement and Awards**

Over 100 Long Service Awards were sent to volunteers during 2020, as we were unfortunately unable to hold any large-scale events to present these personally.

Bronze, Silver and Gold Awards, achieved by the girls as part of the Guiding programme, were presented in various socially distanced ways across the County to all sections during 2020.

## Wiltshire North County Guide Association

### Report of the Trustees for the Year Ended 31 December 2020

3 Region Compass Awards were presented virtually to volunteers in Wiltshire North, these were nominated by their guiding peers.

10 of our volunteers were able to complete their Leadership Qualifications during the pandemic in 2020. Mentors and mentees both finding ways to complete this to the required standard.

5 Chief Commissioners awards were presented to our volunteers. These were awarded after parents had contacted Guiding to express their thanks for leaders who have gone above and beyond to support their daughters during their guiding journey.

#### Covid-19 Impact on the County

After the first lockdown eased units were able to meet outside face to face, and some even made it inside for a meeting before rising numbers of covid-19 cases caused a second lockdown, reverting to virtual meetings again.

Both Maud Heath Centre and Chilton Farm properties were impacted by lack of hire from units and other organisations. The biannual Chilton Farm campsite week did not take place during 2020.

Much of the planned work at Maud Heath was unable to take place in 2020. The allocated funds for this work have been carried over to 2021. Maintenance and development of both the building and the outside green area continue to be a priority.

International trips to Denmark and Greece were cancelled due to the pandemic and international travel restrictions.

Membership numbers dropped with over 800 girls and adult volunteers leaving our County during the year. Some of this drop may be attributed to the national requirement for all adult members to be compliant in their roles safe space training by the end of December 2020.

The Wiltshire North County team stepped up to the logistical challenge of running a county during lockdown and subsequent restrictions from government and Girlguiding.

County Exec meetings and subcommittee meetings moved online to ensure that we continued to follow the required management of the county.

This enforced moving online highlighted some benefits of using a virtual platform for meetings. Volunteers expressed that not having to travel for meetings - for some an hour each way, meant that meetings impacted less on an evening. Environmentally and personally, we have decided that a mix of virtual and face to face meetings will be the norm going forward.

Looking towards the future, we need to be honest. The recovery from the ongoing issues from covid-19, for Guiding as a whole and for Wiltshire North will be long.

Recruitment of leaders to replace those who have left is a priority. As we start to be able to promote ourselves face to face at events spending on marketing will need to increase.

To make sure all our volunteers are best placed to support this recovery we will continue to offer trainings to our volunteers free at point of delivery.

As internationals restart, we will continue to offer grants towards travel opportunities from the county for both girls and adults.

#### **FINANCIAL REVIEW**

##### **Financial position**

At 31 December 2020 the charity had total funds of £511,279.

Total income for the year was £57,638, down £40,117 on the prior year.

Total spend for the year was £69,739, down £23,831 on the prior year.

Investments rose by £4,473.

##### **Reserves policy**

The total value of funds held at the balance sheet date was £511,279 (2019: £518,907). The value of restricted funds was £83,779 (2019: £77,169). The charity also holds £205,072 of funds that can only be realised by disposing of tangible fixed assets. Therefore, the free reserves of the charity are £222,428.

Girlguiding recommends that three to six months operating costs are retained as a reserve i.e. £48,000 which is equivalent to 6 months of running costs for the charity. The charity holds in excess of these reserves.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Wiltshire North County Guide Association**

**Report of the Trustees**  
**for the Year Ended 31 December 2020**

The constitution of the Guide Association is found on the Royal Charter and Bye Laws. Girlguiding Wiltshire North is governed by its own constitution and by the provisions of the Guiding Manual. It is registered as a charity. It is headed by two joint County Commissioners who chair the County Executive meetings in turn.

The constitution was amended and approved by the trustees at its meeting on 7th March 2020.

**Recruitment and appointment of new trustees**

Girlguiding Wiltshire North is divided into eight Divisions: Kennet, Malmesbury, North Wiltshire, North West Wiltshire, Swindon East, Swindon West, Swindon South and Swindon North. Each of the Divisions is headed by a Division Commissioner or a Division Team.

Members of the Executive Committee are nominated or appointed in accordance with the procedures established by Girlguiding Wiltshire North. The charity trustees are the voting members of the Executive Committee. The constitution has been amended to reflect the shared role of County Commissioner. All trustees are volunteers and Girlguiding Wiltshire North does not employ any staff.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1055356

**Principal address**

c/o 29 Byron Avenue  
Royal Wootton Bassett  
Swindon  
SN4 8EY

**Trustees**

Mrs T Warren - County Commissioner  
Mrs E Radford - County Commissioner  
Mrs C Blakesley - Swindon East  
Mrs V Roberts - Malmesbury  
Mrs G Shaw - Malmesbury  
Mrs S Pulleyn - North Wilts and Swindon North  
Mrs S Greenhow - North West Wilts  
Mrs M Moreton - Kennet  
Miss M Morse - Swindon South  
Mrs K Cooper - Swindon West

**Independent Examiner**

S G Fraser FCA  
MHA Monahans  
Chartered Accountants  
38-42 Newport Street  
Swindon  
Wiltshire  
SN1 3DR

Approved by order of the board of trustees on 28 October 2021 and signed on its behalf by:

T Warren - Trustee

**Independent Examiner's Report to the Trustees of  
Wiltshire North County Guide Association**

**Independent examiner's report to the trustees of Wiltshire North County Guide Association**

I report to the charity trustees on my examination of the accounts of Wiltshire North County Guide Association (the Trust) for the year ended 31 December 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

S G Fraser FCA  
MHA Monahans  
Chartered Accountants  
38-42 Newport Street  
Swindon  
Wiltshire  
SN1 3DR

28 October 2021

**Wiltshire North County Guide Association**

**Statement of Financial Activities**  
**for the Year Ended 31 December 2020**

	Notes	Unrestricted fund £	Restricted funds £	2020 Total funds £	2019 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	2,027	-	2,027	2,958
<b>Charitable activities</b>	6				
Guiding activities and events		46,689	-	46,689	45,515
Other trading activities	4	6,519	-	6,519	46,626
Investment income	5	266	2,137	2,403	2,656
<b>Total</b>		<u>55,501</u>	<u>2,137</u>	<u>57,638</u>	<u>97,755</u>
<b>EXPENDITURE ON</b>					
Raising funds	7	16,318	-	16,318	37,208
<b>Charitable activities</b>	8				
Guiding activities and events		53,421	-	53,421	56,362
<b>Total</b>		<u>69,739</u>	<u>-</u>	<u>69,739</u>	<u>93,570</u>
Net gains on investments		-	4,473	4,473	10,570
<b>NET INCOME/(EXPENDITURE)</b>		<u>(14,238)</u>	<u>6,610</u>	<u>(7,628)</u>	<u>14,755</u>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		441,738	77,169	518,907	504,152
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>427,500</u></u>	<u><u>83,779</u></u>	<u><u>511,279</u></u>	<u><u>518,907</u></u>

The notes form part of these financial statements

**Wiltshire North County Guide Association**

**Balance Sheet**  
**31 December 2020**

	Notes	2020 £	2019 £
<b>FIXED ASSETS</b>			
Tangible assets	14	205,072	215,533
Investments	15	74,092	69,619
		<hr/>	<hr/>
		279,164	285,152
<b>CURRENT ASSETS</b>			
Stocks	16	11,945	17,860
Debtors	17	5,963	700
Cash at bank		233,555	222,780
		<hr/>	<hr/>
		251,463	241,340
<b>CREDITORS</b>			
Amounts falling due within one year	18	(19,348)	(7,585)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		232,115	233,755
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		511,279	518,907
		<hr/>	<hr/>
<b>NET ASSETS</b>		511,279	518,907
		<hr/>	<hr/>
<b>FUNDS</b>	20		
Unrestricted funds		427,500	441,738
Restricted funds		83,779	77,169
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		511,279	518,907
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 October 2021 and were signed on its behalf by:

T Warren - Trustee

## Wiltshire North County Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1. GENERAL INFORMATION

The charity is an unincorporated trust constituted by a trust deed. The registered office address and principal activities are given in the trustees report.

#### 2. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following 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) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are prepared in sterling which is the functional currency of the charity and rounded to the nearest pound.

There are no significant areas of judgements or key sources of estimation uncertainty. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

##### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Fundraising is funds raised by shop income and other events and are accounted for gross.

Dividends and investments are accounted for when receivable except for Bank interest when unpaid interest is accrued. Tax recoverable on such income is recognized in the same accounting year.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- 5% on a straight line basis
Long leasehold	- 5% on a straight line basis, 4% on a straight line basis and 1% straight line

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**2. ACCOUNTING POLICIES - continued**

**Tangible fixed assets**

Fixtures and fittings - 20% on straight line basis and 10% on straight line basis

All fixed assets whether purchased or donated are capitalized, except for expenditure incurred in the replacement of assets of less than £500. The cost of fixed assets is the purchase cost together with any incidental costs of acquisition.

Depreciation is calculated to write off the cost of a tangible fixed asset over the expected useful life of the asset. Land is not depreciated.

**Investments**

Investments are valued at market value at 31st December.

**Current assets**

Amounts owing to the charity at 31st December in respect of fees, rents or other income are shown as debtors less provisions for amounts that may prove uncollectable.

**Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing stock to its present location and condition. Cost is calculated using the first-in, first-out formula. Provision is made for damaged, obsolete and slow-moving stock where appropriate.

**Current liabilities**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**Stocks**

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

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**3. DONATIONS AND LEGACIES**

	2020	2019
	£	£
Donations	2,027	1,458
Grants	-	1,500
	<u>2,027</u>	<u>2,958</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Other	-	1,500
	<u>-</u>	<u>1,500</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**4. OTHER TRADING ACTIVITIES**

	2020	2019
	£	£
Hire of facilities and fees (outside girlguides)	1,185	7,068
Sale of goods	5,334	39,558
	<u>6,519</u>	<u>46,626</u>

**5. INVESTMENT INCOME**

	2020	2019
	£	£
Dividends	2,137	2,095
Deposit account interest	266	561
	<u>2,403</u>	<u>2,656</u>

**6. INCOME FROM CHARITABLE ACTIVITIES**

	2020	2019
	£	£
Grants	20,000	-
Boating and campsite	481	3,489
International trips	3,708	14,963
Misc income	-	153
Membership subscriptions	22,500	22,603
County events	-	4,307
	<u>46,689</u>	<u>45,515</u>

Grants received, included in the above, are as follows:

	2020	2019
	£	£
Swindon Borough Council	10,000	-
Wiltshire County Council	10,000	-
	<u>20,000</u>	<u>-</u>

Government grant income totalling £20,000 was received for COVID 19 relief and Retail, Hospitality and Leisure grant . There were no unfulfilled conditions and other contingencies attached to any of the grants that have been recognised in income.

**7. RAISING FUNDS**

**Raising donations and legacies**

	2020	2019
	£	£
Expenses (outside GG)	462	220
Cost of sales and other shop running costs	15,856	36,988
	<u>16,318</u>	<u>37,208</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**8. CHARITABLE ACTIVITIES COSTS**

	Direct Costs (see note 9) £	Support costs (see note 11) £	Totals £
Guiding activities and events	<u>47,341</u>	<u>6,080</u>	<u>53,421</u>

**9. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2020 £	2019 £
Boating costs	-	1,088
Campsite costs	19,400	5,104
INTOPS costs	749	760
International trip costs	9,323	16,074
Maud heath centre premises and office costs	2,233	9,317
Membership subscriptions	1,214	702
County event and other costs	1,658	2,822
Badges and awards	2,303	1,798
Depreciation	10,461	10,461
	<u>47,341</u>	<u>48,126</u>

**10. GRANTS PAYABLE**

	2020 £	2019 £
Guiding activities and events	<u>-</u>	<u>700</u>

**11. SUPPORT COSTS**

	Management £	Governance costs £	Totals £
Guiding activities and events	<u>4,790</u>	<u>1,290</u>	<u>6,080</u>

Support costs, included in the above, are as follows:

	2020 Guiding activities and events £	2019 Total activities £
Equipment	473	270
Trustee expenses	-	38
Expenses and training	2,795	5,000
Administration	1,522	1,146
County AGM	-	254
Accountancy and independent examination	1,290	828
	<u>6,080</u>	<u>7,536</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**12. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2020 nor for the year ended 31 December 2019.

**Trustees' expenses**

No (2019 - 3) trustees were paid travel expenses this year (2019 - £38).

**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,458	1,500	2,958
<b>Charitable activities</b>			
Guiding activities and events	45,515	-	45,515
Other trading activities	46,626	-	46,626
Investment income	561	2,095	2,656
<b>Total</b>	<u>94,160</u>	<u>3,595</u>	<u>97,755</u>
<b>EXPENDITURE ON</b>			
Raising funds	37,208	-	37,208
<b>Charitable activities</b>			
Guiding activities and events	54,162	2,200	56,362
<b>Total</b>	<u>91,370</u>	<u>2,200</u>	<u>93,570</u>
Net gains on investments	-	10,570	10,570
<b>NET INCOME</b>	<u>2,790</u>	<u>11,965</u>	<u>14,755</u>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<u>438,948</u>	<u>65,204</u>	<u>504,152</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>441,738</u></u>	<u><u>77,169</u></u>	<u><u>518,907</u></u>

**14. TANGIBLE FIXED ASSETS**

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2020 and 31 December 2020	<u>12,287</u>	<u>299,135</u>	<u>11,923</u>	<u>323,345</u>
<b>DEPRECIATION</b>				
At 1 January 2020	5,822	96,856	5,134	107,812
Charge for year	397	8,768	1,296	10,461
At 31 December 2020	<u>6,219</u>	<u>105,624</u>	<u>6,430</u>	<u>118,273</u>
<b>NET BOOK VALUE</b>				
At 31 December 2020	<u>6,068</u>	<u>193,511</u>	<u>5,493</u>	<u>205,072</u>
At 31 December 2019	<u>6,465</u>	<u>202,279</u>	<u>6,789</u>	<u>215,533</u>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**15. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2020	69,619
Revaluations	4,473
	<hr/>
At 31 December 2020	74,092
	<hr/>
<b>NET BOOK VALUE</b>	
At 31 December 2020	74,092
	<hr/>
At 31 December 2019	69,619
	<hr/>

There were no investment assets outside the UK.

**16. STOCKS**

	2020	2019
	£	£
Stocks	11,945	17,860
	<hr/>	<hr/>

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

	2020	2019
	£	£
Prepayments	5,963	700
	<hr/>	<hr/>

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

	2020	2019
	£	£
Trade creditors	26	-
Other creditors	9,235	-
Accruals and deferred income	10,087	7,585
	<hr/>	<hr/>
	19,348	7,585
	<hr/>	<hr/>

**19. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted fund	Restricted funds	2020 Total funds	2019 Total funds
	£	£	£	£
Fixed assets	205,072	-	205,072	215,533
Investments	-	74,092	74,092	69,619
Current assets	241,776	9,687	251,463	241,340
Current liabilities	(19,348)	-	(19,348)	(7,585)
	<hr/>	<hr/>	<hr/>	<hr/>
	427,500	83,779	511,279	518,907
	<hr/>	<hr/>	<hr/>	<hr/>

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**20. MOVEMENT IN FUNDS**

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted funds</b>			
General fund	441,738	(14,238)	427,500
<b>Restricted funds</b>			
International grants	77,169	6,610	83,779
<b>TOTAL FUNDS</b>	<u>518,907</u>	<u>(7,628)</u>	<u>511,279</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	55,501	(69,739)	-	(14,238)
<b>Restricted funds</b>				
International grants	2,137	-	4,473	6,610
<b>TOTAL FUNDS</b>	<u>57,638</u>	<u>(69,739)</u>	<u>4,473</u>	<u>(7,628)</u>

**Comparatives for movement in funds**

	At 1.1.19 £	Net movement in funds £	At 31.12.19 £
<b>Unrestricted funds</b>			
General fund	438,948	2,790	441,738
<b>Restricted funds</b>			
International grants	65,204	11,965	77,169
<b>TOTAL FUNDS</b>	<u>504,152</u>	<u>14,755</u>	<u>518,907</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	94,160	(91,370)	-	2,790
<b>Restricted funds</b>				
International grants	2,095	(700)	10,570	11,965
Campsite	1,500	(1,500)	-	-
	<u>3,595</u>	<u>(2,200)</u>	<u>10,570</u>	<u>11,965</u>
<b>TOTAL FUNDS</b>	<u>97,755</u>	<u>(93,570)</u>	<u>10,570</u>	<u>14,755</u>

International grants - to assisting members to get the opportunity to attend international events and support to attend international events in the UK and the activities in County

**Wiltshire North County Guide Association**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31 December 2020**

**21. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2020.