

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**

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	2,027	-	2,027	2,958
Charitable activities	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
Total		55,501	2,137	57,638	97,755
 EXPENDITURE ON					
Raising funds	7	16,318	-	16,318	37,208
Charitable activities	8				
Guiding activities and events		53,421	-	53,421	56,362
Total		69,739	-	69,739	93,570
Net gains on investments		-	4,473	4,473	10,570
NET INCOME/(EXPENDITURE)		(14,238)	6,610	(7,628)	14,755
 RECONCILIATION OF FUNDS					
Total funds brought forward		441,738	77,169	518,907	504,152
TOTAL FUNDS CARRIED FORWARD		427,500	83,779	511,279	518,907

The notes form part of these financial statements

Wiltshire North County Guide Association

Balance Sheet
31 December 2020

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

	Activity	2020	2019
		£	£
Grants	Guiding activities and events	20,000	-
Boating and campsite	Guiding activities and events	481	3,489
International trips	Guiding activities and events	3,708	14,963
Misc income	Guiding activities and events	-	153
Membership subscriptions	Guiding activities and events	22,500	22,603
County events	Guiding activities and 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	47,341	6,080	53,421

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	-	700

11. SUPPORT COSTS

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

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

14. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2020 and 31 December 2020	12,287	299,135	11,923	323,345
DEPRECIATION				
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	6,219	105,624	6,430	118,273
NET BOOK VALUE				
At 31 December 2020	6,068	193,511	5,493	205,072
At 31 December 2019	6,465	202,279	6,789	215,533

Wiltshire North County Guide Association

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

15. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2020	69,619
Revaluations	4,473
	<hr/>
At 31 December 2020	74,092
	<hr/>
NET BOOK VALUE	
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 £
Unrestricted funds			
General fund	441,738	(14,238)	427,500
Restricted funds			
International grants	77,169	6,610	83,779
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	55,501	(69,739)	-	(14,238)
Restricted funds				
International grants	2,137	-	4,473	6,610
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	438,948	2,790	441,738
Restricted funds			
International grants	65,204	11,965	77,169
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	94,160	(91,370)	-	2,790
Restricted funds				
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>
TOTAL FUNDS	<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.