

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**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	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 residential, 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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	81	3,335	3,416	2,027
Charitable activities					
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
Total		<u>69,573</u>	<u>5,515</u>	<u>75,088</u>	<u>57,638</u>
EXPENDITURE ON					
Raising funds	7	26,084	-	26,084	16,318
Charitable activities	8				
Guiding activities and events		<u>43,363</u>	<u>-</u>	<u>43,363</u>	<u>53,421</u>
Total		<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>
NET INCOME/(EXPENDITURE)		126	16,071	16,197	(7,628)
RECONCILIATION OF FUNDS					
Total funds brought forward		427,500	83,779	511,279	518,907
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	13	194,612	205,072
Investments	14	84,648	74,092
		<u>279,260</u>	<u>279,164</u>
CURRENT ASSETS			
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>
CREDITORS			
Amounts falling due within one year	17	(12,265)	(19,348)
NET CURRENT ASSETS		<u>248,216</u>	<u>232,115</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>527,476</u>	<u>511,279</u>
NET ASSETS		<u>527,476</u>	<u>511,279</u>
FUNDS	19		
Unrestricted funds		427,626	427,500
Restricted funds		99,850	83,779
TOTAL FUNDS		<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
	26,764	5,394

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

	Activity	2021	2020
		£	£
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 costs £	Totals £
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 Guiding activities and events £	2020 Total activities £
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 fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,027	-	2,027
Charitable activities			
Guiding activities and events	47,814	-	47,814
Other trading activities	5,394	-	5,394
Investment income	266	2,137	2,403
Total	<u>55,501</u>	<u>2,137</u>	<u>57,638</u>
EXPENDITURE ON			
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 £
Charitable activities			
Guiding activities and events	53,421	-	53,421
Total	69,739	-	69,739
Net gains on investments	-	4,473	4,473
NET INCOME/(EXPENDITURE)	(14,238)	6,610	(7,628)
RECONCILIATION OF FUNDS			
Total funds brought forward	441,738	77,169	518,907
TOTAL FUNDS CARRIED FORWARD	427,500	83,779	511,279

13. TANGIBLE FIXED ASSETS

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

14. FIXED ASSET INVESTMENTS

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

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

15. STOCKS

	2021 £	2020 £
Stocks	<u>14,650</u>	<u>11,945</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Prepayments	<u>6,722</u>	<u>5,963</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	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>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 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>

19. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	427,500	126	427,626
Restricted funds			
International grants	83,779	12,736	96,515
Maud Heath Centre improvements	<u>-</u>	<u>3,335</u>	<u>3,335</u>
	<u>83,779</u>	<u>16,071</u>	<u>99,850</u>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	69,573	(69,447)	-	126
Restricted funds				
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>
TOTAL FUNDS	<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 £
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>

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	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>

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.

20. RELATED PARTY DISCLOSURES

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