

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

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

	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 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:

A handwritten signature in black ink, appearing to read 'T Warren', written over a dotted line.

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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	92	-	92	3,416
Charitable activities	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>
Total		<u>99,895</u>	<u>2,237</u>	<u>102,132</u>	<u>75,088</u>
 EXPENDITURE ON					
Raising funds	7	28,711	-	28,711	26,084
Charitable activities	8				
Guiding activities and events		<u>95,272</u>	<u>-</u>	<u>95,272</u>	<u>43,363</u>
Total		<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>
 NET INCOME/(EXPENDITURE)		(24,088)	(7,498)	(31,586)	16,197
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>427,626</u>	<u>99,850</u>	<u>527,476</u>	<u>511,279</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>403,538</u></u>	<u><u>92,352</u></u>	<u><u>495,890</u></u>	<u><u>527,476</u></u>

The notes form part of these financial statements

Wiltshire North County Guide Association

Balance Sheet
31 December 2022

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	13	212,741	194,612
Investments	14	<u>74,912</u>	<u>84,648</u>
		287,653	279,260
CURRENT ASSETS			
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
CREDITORS			
Amounts falling due within one year	17	(1,150)	(12,265)
		<u>208,237</u>	<u>248,216</u>
NET CURRENT ASSETS			
		<u>208,237</u>	<u>248,216</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		495,890	527,476
		<u>495,890</u>	<u>527,476</u>
NET ASSETS			
		<u>495,890</u>	<u>527,476</u>
FUNDS	19		
Unrestricted funds		403,538	427,626
Restricted funds		<u>92,352</u>	<u>99,850</u>
TOTAL FUNDS		<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

	Activity	2022	2021
		£	£
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>-</u>	<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
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	81	3,335	3,416
Charitable activities			
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>
Total	<u>69,573</u>	<u>5,515</u>	<u>75,088</u>
EXPENDITURE ON			
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 £
Charitable activities			
Guiding activities and events	<u>43,363</u>	<u>-</u>	<u>43,363</u>
Total	<u>69,447</u>	<u>-</u>	<u>69,447</u>
 Net gains on investments	<u>-</u>	<u>10,556</u>	<u>10,556</u>
 NET INCOME	126	16,071	16,197
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>427,500</u>	<u>83,779</u>	<u>511,279</u>
 TOTAL FUNDS CARRIED FORWARD	<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 £
COST				
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>
 DEPRECIATION				
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>
 NET BOOK VALUE				
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 £
MARKET VALUE	
At 1 January 2022	84,648
Revaluations	<u>(9,736)</u>
At 31 December 2022	<u>74,912</u>
 NET BOOK VALUE	
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

15. STOCKS

	2022	2021
	£	£
Stocks	<u>18,038</u>	<u>14,650</u>

16. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	175	-
Prepayments	<u>1,251</u>	<u>6,722</u>
	<u>1,426</u>	<u>6,722</u>

17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	955	84
Other creditors	195	-
Accruals and deferred income	<u>-</u>	<u>12,181</u>
	<u>1,150</u>	<u>12,265</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	2022 Total funds	2021 Total 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>

19. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	427,626	(24,088)	403,538
Restricted funds			
International grants	96,515	(7,498)	89,017
Maud Heath Centre improvements	<u>3,335</u>	<u>-</u>	<u>3,335</u>
	<u>99,850</u>	<u>(7,498)</u>	<u>92,352</u>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	99,895	(123,983)	-	(24,088)
Restricted funds				
International grants	2,237	-	(9,735)	(7,498)
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	427,500	126	427,626
Restricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	69,573	(69,447)	-	126
Restricted funds				
International grants	2,180	-	10,556	12,736
Maud Heath Centre improvements	<u>3,335</u>	<u>-</u>	<u>-</u>	<u>3,335</u>
	<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>

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 2022.