

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

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for the Year Ended 31 December 2023

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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 residential 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 on30 June 2024..... and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'C Bennett', written over a dotted line.

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
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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 £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	592	-	592	93
Charitable activities	6				
Guiding activities and events		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
Total		<u>76,390</u>	<u>3,261</u>	<u>79,651</u>	<u>102,132</u>
EXPENDITURE ON					
Raising funds	7	30,255	-	30,255	28,711
Charitable activities	8				
Guiding activities and events		46,957	-	46,957	95,272
Total		<u>77,212</u>	<u>-</u>	<u>77,212</u>	<u>123,983</u>
Net gains/(losses) on investments		6,884	-	6,884	(9,735)
NET INCOME/(EXPENDITURE)		6,062	3,261	9,323	(31,586)
Transfers between funds	19	<u>(983)</u>	<u>983</u>	<u>-</u>	<u>-</u>
Net movement in funds		5,079	4,244	9,323	(31,586)
RECONCILIATION OF FUNDS					
Total funds brought forward		403,538	92,352	495,890	527,476
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	13	200,246	212,741
Investments	14	81,796	74,912
		<u>282,042</u>	<u>287,653</u>
CURRENT ASSETS			
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>
CREDITORS			
Amounts falling due within one year	17	(162)	(1,150)
NET CURRENT ASSETS		<u>223,171</u>	<u>208,237</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		505,213	495,890
NET ASSETS		<u>505,213</u>	<u>495,890</u>
FUNDS	19		
Unrestricted funds		408,617	403,538
Restricted funds		96,596	92,352
TOTAL FUNDS		<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

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
	43,078	32,205

Wiltshire North County Guide Association

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

5. INVESTMENT INCOME

	2023	2022
	£	£
Dividends	2,246	2,237
Deposit account interest	4,740	1,024
	<u>6,986</u>	<u>3,261</u>

6. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023	2022
		£	£
Boating and campsite	Guiding activities and events	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>

7. RAISING FUNDS

Raising donations and legacies

	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>

8. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 9)	Support costs (see note 10)	Totals
	£	£	£
Guiding activities and events	<u>31,785</u>	<u>15,172</u>	<u>46,957</u>

9. DIRECT COSTS OF CHARITABLE ACTIVITIES

	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 £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	93	-	93
Charitable activities			
Guiding activities and events	66,573	-	66,573
Other trading activities	32,205	-	32,205
Investment income	1,024	2,237	3,261
Total	<u>99,895</u>	<u>2,237</u>	<u>102,132</u>
EXPENDITURE ON			
Raising funds	28,711	-	28,711
Charitable activities			
Guiding activities and events	95,272	-	95,272
Total	<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>
NET INCOME/(EXPENDITURE)	(24,088)	(7,498)	(31,586)
RECONCILIATION OF FUNDS			
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 £
TOTAL FUNDS CARRIED FORWARD	<u>403,538</u>	<u>92,352</u>	<u>495,890</u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2023 and 31 December 2023	<u>12,287</u>	<u>299,135</u>	<u>42,545</u>	<u>353,967</u>
DEPRECIATION				
At 1 January 2023	7,013	121,972	12,241	141,226
Charge for year	<u>397</u>	<u>7,582</u>	<u>4,516</u>	<u>12,495</u>
At 31 December 2023	<u>7,410</u>	<u>129,554</u>	<u>16,757</u>	<u>153,721</u>
NET BOOK VALUE				
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 £
MARKET VALUE	
At 1 January 2023	74,912
Revaluations	<u>6,884</u>
At 31 December 2023	<u>81,796</u>
NET BOOK VALUE	
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 £
Unrestricted funds				
General fund	403,538	6,062	(983)	408,617
Restricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
General fund	76,390	(77,212)	6,884	6,062
Restricted funds				
International grants	3,261	-	-	3,261
	<u>79,651</u>	<u>(77,212)</u>	<u>6,884</u>	<u>9,323</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
General fund	427,626	(24,088)	403,538
Restricted funds			
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>
TOTAL FUNDS	<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 £
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>

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.