

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

England & Wales · Charity number 282931

## Details

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Other names	GIRLGUIDING BRISTOL AND SOUTH GLOUCESTERSHIRE
Status	Registered
Legal form	Other
Registered	1981-08-12
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	County Headquarters Westmoreland Road Bristol BS66YW
Phone	01179734776
Email	<a href="mailto:trusteeadmin@girlguidingbsg.org.uk">trusteeadmin@girlguidingbsg.org.uk</a>
Website	<a href="http://www.girlguidingbsg.org.uk">www.girlguidingbsg.org.uk</a>

## Activities

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**Objects:** THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE LOYALTY AND GOOD CITIZENSHIP.

**Activities:** The provision of a balanced programme of activities for girls and young women within the age range 5 - 25 years who live in the area of Bristol & South Gloucestershire, to develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community and the wider world.

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

## Geography

- **Area of benefit:** AVON.
- Bristol City
- Gloucestershire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£154,339	£128,971	-	-
2024-03-31	£130,697	£175,817	-	-
2023-03-31	£138,666	£112,372	-	-
2022-03-31	£99,274	£88,138	-	-
2021-03-31	£143,787	£82,034	-	-

## Trustees

Name	Role	Appointed
<b>Lorna Lee</b>	Chair	2021-03-22
Caroline Hanks		2024-03-16
Deb Wilkey		2023-11-11
Hannah Doe		2025-04-01
Julia Blackmore		2022-09-29
Lisa Williams		2021-07-01
Nicola Burand		2024-11-01
Sandra Jean Hardwick		2025-04-01

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# Accounts

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Charity no. 282931

**The Guide Association –  
Bristol & South Gloucestershire  
Report and Financial Statements  
31 March 2025**

**The Guide Association - Bristol and South Gloucestershire**

**Financial Statements**

**For the year ended 31 March 2025**

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## The Guide Association - Bristol and South Gloucestershire

### Reference and administrative details

#### For the year ended 31 March 2025

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#### Reference and administrative details

For the year ended 31 March 2025

Name	The Guide Association - Bristol and South Gloucestershire operating as Girlguiding Bristol & South Gloucestershire.	
Charity number	282931	
Principal office	County Headquarters Westmoreland Road Redland Bristol, BS6 6YW	
Contact information	Phone:	0117 973 4776
	Email:	<a href="mailto:admin@girlguidingbsg.org.uk">admin@girlguidingbsg.org.uk</a>
	Website:	<a href="http://www.girlguidingbsg.org.uk">www.girlguidingbsg.org.uk</a>
Trustees	Trustees serving during the year and up to the date of this report were as follows:	
	Lorna Lee	
	Caroline Hanks	
	Claire Hazelgrove	Resigned November 2024
	Deb Wilkey	
	Julia Blackmore	
	Keith Bonham	Deceased January 2025
	Lisa Williams	
	Annie Kantor	Resigned July 2024
	Lisa Phillips	Resigned July 2024
	Nicola Burand	Appointed November 2024
Banker	CAF Bank Limited 25 Kings Avenue Kings Hill West Malling Kent, ME19 4JQ	
Independent examiner	Joshua Kingston BSc., FCA Burton Sweet Limited, Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR	

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2025**

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The Trustees present their report and the examined financial statements for the year ended 31 March 2025.

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

#### **Structure, governance and management**

Members of Girlguiding Bristol & South Gloucestershire (the County) are members of Girlguiding, a worldwide movement which started in 1910. 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. Bristol & South Gloucestershire 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's governing document is a constitution which was approved by Girlguiding South West England on 3<sup>rd</sup> March 2024. The County is a charity and an unincorporated association.

The Trustee Board includes representation from within and outside the membership to ensure the board has the full complement of skills and professional expertise in areas such as property and finance. Applications from outside the membership are welcome when a vacancy arises. Appointment of members is by interview with representatives of the Trustee Board. The constitution sets out the primary and financial responsibilities of the Trustee Board. Sub-committees manage Finance and Properties and they report to the Trustee Board. The Trustee Board usually meets three times a year.

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:

- The Guiding policy and procedures
- The current programme for young members in each section

The County has an Operations Board whose membership comprises the County Commissioners and Division Commissioners. It provides leadership on behalf of the Trustees for the strategic direction and delivery of Guiding at a local level. Division Commissioners represent the views of the members in their area. The Operations Board reports to the Trustees. Three Division Commissioners, nominated by members of the Operations Board, serve on the Trustee Board.

Other committees operate to assist the Trustee Board in fulfilling its accounting and organisational responsibilities. The County employs two part-time members of staff, an administrator and a clerk to the Trustee Board.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2025**

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The County is led by a team of three County commissioners, each performing a different role with an individual area of responsibility.

#### **Objectives and activities**

Girlguiding Bristol & South Gloucestershire provides a balanced programme of activities for girls and young women between the ages of 4 and 18, who live in the Bristol and South Gloucestershire area, to develop emotionally, mentally, physically and spiritually so they can make a positive contribution to both 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. In setting our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit.

Girlguiding has a flexible programme which supports the development of girls and young women. Our volunteers learn, train and develop skills to lead and inspire girls to reach their potential. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life. Girlguiding Bristol & South Gloucestershire 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. While members are charged subscriptions in their units and fees for additional activities, any members who have difficulty in taking part in activities on financial grounds can be assisted by grants at Division and County level.

#### **Achievements and performance**

Girlguiding Bristol & South Gloucestershire is part of a UK-wide network of groups. These groups, or units, consist of Rainbows (aged 4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) which meet with their unit leaders at venues across the County. Units are grouped into Divisions, each with their own Division Commissioner and leadership team. In October 2025, the County had 265 units across 11 Divisions, with a Girlguiding community of 3,938 girls and young women. We currently have 1,051 adult members and recognised volunteers. Due to our growing popularity, we have seen an increase in the number of girls on our waiting lists. The County Commissioner team is actively addressing this issue and have employed a part time Membership Support Officer, whose role is to support our 11 Division Commissioners to optimise opportunities to recruit volunteers and to support them through the Girlguiding mandatory checking process.

Our Finance Committee has continued to closely monitor the County's income and spending, amid the ongoing increases in the cost of living. To assist in this effort, the Trustees agreed to employ a part time County Finance Officer whose role is to ensure that efficient and timely reporting of our finances together with further support controlling our budgets. The FundraiseBSG committee has continued in their efforts to raise funds in grant applications, in an ever-decreasing pool of donors and the increasing demands for support in the charities' sector. We remain committed to identifying and helping units which face shortfalls in volunteers or resources and are actively researching and applying for grants to support this. Briarlands, our residential site in South Gloucestershire, had successful summer and autumn seasons in 2024 and winter and spring seasons in 2025, welcoming Girlguiding units, Scout groups and other uniformed/youth groups.

Bookings at County HQ continue to rise and a diverse range of internal and external groups meet there on a regular basis.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

**For the year ended 31 March 2025**

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#### **Creating exceptional experiences for girls**

Volunteers in Bristol and South Glos continue to offer a wide and varied opportunity for activities. This has included sleepovers at a trampoline centre, available to all via county, division and unit. For many girls this is an exciting time as may be their first overnight trip. February 2025, we held a County Thinking Day event attended by all sections, who took part in activities such as Nordic Walking, Drumming, African dance, football skills, as well as the traditional crafts and games. In November the ever-popular Santa train for Rainbows and Brownies, always lots of excited girls waiting to board the train at Bitton Steam railway and meet Father Christmas. We have worked with Rolls Royce and Concorde Museum to offer Brownies' engineering and aviation events. With guides and rangers joining the scout association for a monopoly run around Bristol to find locations to gain points, and the overnight Rickard Shield event for the older sections. There are joint rowing and canoe clubs at the BP Boathouse where we offer paddle boarding, canoeing and rowing sessions for our members as a joint venture with the scouts, international opportunities are offered with units travelling to places such as Paris, Switzerland, Ireland and Serbia. There have been county selection weekends for leaders and girls to represent Bristol and South Glos at international jamborees, the first group attended one in Essex, but other groups are fund raising for 2025 and 2026 trips to Brussels and Sweden. At Briarlands Activity Centre we have the archery range, and this is offered to all who stay there. Queens Guide is the highest award anyone under the age of 30 years can achieve and currently we have 20 members taking part. There have been Duke of Edinburgh expeditions in the county for all levels, with our county advisors offering this qualification. Units around the county offering so many experiences to their members with trips to cinema for the Girlguiding only screening of popular films, Trips to the Zoo and seaside. Many units work with their local community in fetes and festivals to promote guiding in their area. As well as attending Remembrance Services. Residentials are important both indoors and outdoors to give the girls new skills away from home and be able to experience the outdoors.

#### **Developing a rewarding volunteer experience**

We make a point of celebrating success – be that for acquiring qualifications or exceptional long service. Our volunteers are rewarded with long-service awards and nominations for County level awards continued to be received. Our website, which underwent redevelopment in 2023, continues to improve with additions to the documents available online. We strive for continuous improvement and as such our website is being re-evaluated and new staff members trained to keep the content up to date and relevant. BSG welcomed new Trustees on to the board and we continue to enjoy support from dedicated groups of Ambassadors 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. We remain grateful that 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.

Being inclusive and impactful.

Our County continues to welcome girls and volunteers from all backgrounds. We are committed to creating an inclusive environment where every girl – and volunteer - feels valued and celebrated. We are proud of our efforts to foster an inclusive culture that embraces and respects all backgrounds, beliefs, abilities and identities. The County has awarded grants to girls and young women who would otherwise be unable to take part in activities, including international opportunities.

## The Guide Association - Bristol and South Gloucestershire

### Report of the Trustees

For the year ended 31 March 2025

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#### **Making Girlguiding 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 and training. We are passionate about providing engaging and appropriate training to all our volunteers. We recognised that our current training model was not being well attended so a survey was sent to all volunteers asking for their opinions and/or barriers to attending training. Based on this feedback we have completely re-designed our county training day. 'Network BSG' is the exciting new design, covering themes essential to the running of a successful unit. The afternoon consists of a 'marketplace' where volunteers can network with Girlguiding colleagues, and external organisations, showcasing the activities they provide for young people.

As we move forward, we are planning on re-launching our membership growth and retention committee to reach communities that are underrepresented within our County. The County Fundraising Committee is researching and applying for grants and funding for specific projects in the County. Recent months have seen fewer opportunities to apply for grants, but we remain focused on seeking funding to ensure sustainability for our units.

#### **Financial review**

The organisation is pleased to report a surplus of £24,948 for the financial year (2024: Deficit of £39,111), reflecting a combination of prudent financial management and favourable income-generating activities. The positive outcome was underpinned by several key factors:

#### **Income and Revenue Generation**

**1. Investment Income**

The charity received significant distributions from its investment portfolio. These returns provided a stable and reliable source of income, reinforcing the value of our long-term investment strategy.

**2. Increased Use of Headquarters for Lettings**

Letting activity at the organisation's headquarters increased substantially during the year. Higher occupancy and event bookings led to a notable uplift in rental income, contributing positively to the overall financial position.

**3. Fundraising Activities**

Fundraising efforts performed well, exceeding expectations. A combination of community-led initiatives and targeted campaigns helped generate additional unrestricted income to support our mission.

**4. Insurance Claim Income**

Following a leak at one of the organisation's properties, an insurance claim was successfully settled. The funds received covered a significant portion of the related repair and disruption costs, thereby reducing the financial burden on core budgets.

**5. DEFRA Grant**

A grant awarded by the Department for Environment, Food and Rural Affairs (DEFRA) was

## The Guide Association - Bristol and South Gloucestershire

### Report of the Trustees

#### For the year ended 31 March 2025

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received during the year, supporting specific project work aligned with our strategic goals. This funding played a key role in enhancing service delivery while strengthening our financial resilience.

#### 6. Higher Subscription Fees

Subscription income increased by £4,500 compared to the prior year. This uplift reflects both a modest rise in subscription rates and continued engagement from our members and supporters.

### Expenditure Management

#### 1. Salary Costs Below Budget

Staffing costs were lower than budgeted, primarily due to vacancies and recruitment delays. This contributed to reduced expenditure without impacting the delivery of essential services.

#### 2. Maintenance Savings

Maintenance expenditure was also below forecasted levels. This was due to both the timing of planned works and efficiencies in procurement and contractor management.

### Summary

Overall, the charity achieved a surplus for the year, driven by a mix of enhanced income streams and careful cost control. While the insurance income and DEFRA grant represent non-recurring gains, the improved lettings, subscription income, and fundraising performance point to sustainable sources of future revenue.

The Board recognises the importance of reinvesting this surplus in line with our charitable objectives. Strategic reserves have been strengthened, and a portion of the surplus will be allocated to support future projects, infrastructure improvements, and to safeguard against future uncertainties.

### **Going Concern**

After making appropriate enquiries, the Trustee Board continues to have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Going Concern accounting policy.

### **Reserves Policy**

The unrestricted general purposes fund is free reserves which represent the "working capital" of the Association available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. Charity Commission guidelines define free reserves as "income which becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated". The income this fund generates assists in maintaining the core support activities and to finance future activities. The Trustee Board considers that an appropriate policy is to maintain these reserves at a level which would be able to meet, for a period of one year, Guiding, administration and headquarters running costs. The level of

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2025**

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free reserves at 31 March 2025 was £107,396 (2024: £67,577) and would cover these costs for just over ten months. The investment funds at 31 March 2025 were £150,589 (2024: £151,009), and whilst not included in the free reserves figure, would be available to cover any expenditure not covered by the free reserves, if that situation should arise. Designated Funds are those that the Association has set aside for specific purposes. These funds which are not invested in fixed assets amount to £139,643 (2024: £136,018) (note 19) and could, if required, be utilized for other purposes. The main designated funds are as follows: (i) the Legacy fund which holds amounts received following the death of members and supporters and were given without a specific purpose; (ii) the Fixed Asset fund which holds the fixed assets at net book value; (iii) the Property fund which is used to meet the increasing costs for maintaining the properties for which the County is responsible; and (iv) the Briarlands activity site fund which is used for the operation of our County Activity site at Briarlands, near Bitton, South Gloucestershire.

#### **Statement of trustees' responsibilities**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**The Guide Association - Bristol and South Gloucestershire**

**Report of the Trustees**

**For the year ended 31 March 2025**

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The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The trustees have no beneficial interest in the charity.

Approved by the trustees on 4th December 2025 and signed on their behalf by

*Lorna Lee*

Lorna Lee - County Commissioner (Joint) and Chair

## **The Guide Association - Bristol and South Gloucestershire**

### **Independent Examiner's Report**

**For the year ended 31 March 2025**

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#### **Independent examiner's report to the trustees of The Guide Association – Bristol and South Gloucestershire**

I report to the trustees on my examination of the accounts of The Guide Association – Bristol and South Gloucestershire (the Charity) for the year ended 31<sup>st</sup> March 2025.

#### **Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

*Joshua Kingston*

Joshua Kingston BSc., FCA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 4th December 2025

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2025**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
<b>Income from:</b>					
Donations and grants	2	7,786	-	7,786	2,766
Guiding activities	3	120,531	-	120,531	105,016
Other trading activities	4	14,656	-	14,656	12,351
Investments	5	11,366	-	11,366	10,564
<b>Total income</b>		<b>154,339</b>	<b>-</b>	<b>154,339</b>	<b>130,697</b>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Guiding Activities	6	30,301	(264)	30,037	53,412
Administration and General	7	38,409	-	38,409	62,518
County Properties	8	60,525	-	60,525	59,887
<b>Total expenditure</b>		<b>129,235</b>	<b>(264)</b>	<b>128,971</b>	<b>175,817</b>
<b>Net income/(expenditure)</b>	<b>9</b>	<b>25,104</b>	<b>264</b>	<b>25,368</b>	<b>(45,120)</b>
Investment (losses)/ gains in the year		(420)	-	(420)	6,009
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		<b>24,684</b>	<b>264</b>	<b>24,948</b>	<b>(39,111)</b>
<b>Total funds at start of year</b>	<b>18</b>	<b>818,604</b>	<b>17,534</b>	<b>836,138</b>	<b>875,249</b>
<b>Total funds at end of year</b>	<b>18</b>	<b>843,288</b>	<b>17,798</b>	<b>861,086</b>	<b>836,138</b>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**The notes on pages 12 to 26 form part of these financial statements**  
**See note 12 for fund-accounting comparative figures**

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	13	446,141	464,000
Investments	14	150,589	151,009
		<u>596,730</u>	<u>615,009</u>
<b>Current assets</b>			
Stock - badges and books		2,710	2,628
Debtors	15	1,377	9,787
Cash at bank and in hand		284,208	215,211
		<u>288,295</u>	<u>227,626</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	16	(23,939)	(6,497)
<b>Net current assets</b>		<u>264,356</u>	<u>221,129</u>
<b>Total assets less current liabilities</b>		<u>861,086</u>	<u>836,138</u>
<b>Net assets</b>		<u>861,086</u>	<u>836,138</u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	19	257,985	218,586
Designated funds	19	585,303	600,018
<b>Restricted funds</b>	19	17,798	17,534
<b>Total funds</b>		<u>861,086</u>	<u>836,138</u>

These financial statements were approved by the Trustees on 4th December 2025 and are signed on their behalf by:

*Lorna Lee*

Lorna Lee  
County Commissioner (Joint) and Chair

The notes on pages 12 to 26 form part of these financial statements

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (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 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. Please see Trustees Annual Report for further details.

#### Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies (*continued*)

#### ***Raising funds***

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### ***Charitable Activities***

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

#### ***Governance costs***

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

#### ***Pension costs and other post-retirement benefits***

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

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

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Activity Centre - straight line	2%
Freehold Property - straight line	5%
Plant and Equipment - straight line	20%
Fixtures and Fittings - straight line	10%

#### ***Stock***

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

Donated items are not valued in stock and recognised in income only when sold.

#### ***Fund accounting***

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies (*continued*)

Further explanation of the nature and purpose of each fund is included in note 18 of the financial statements.

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### **Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any discounts due.

#### **Investments**

Investments are recorded initially at fair value which is normally the transaction price excluding transaction costs. Subsequently they are measured at fair value with changes recognised in gains/losses on investments if the fair value can be measured reliably.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 2 Income from: Donations and grants

<b>Current Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	3,286	-	3,286
Grants	4,500	-	4,500
	<u>7,786</u>	<u>-</u>	<u>7,786</u>
<b>Prior Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2024</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	1,720	1,046	2,766
	<u>1,720</u>	<u>1,046</u>	<u>2,766</u>

### 3 Income from: Guiding activities

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	Total Funds 2024
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Guiding Activities</b>				
Membership fees and levy	59,778	-	59,778	55,279
Activity fees	33,800	-	33,800	27,712
Income from the use of Briarlands	25,396	-	25,396	18,172
Income from the sale of badges and awards	1,557	-	1,557	3,853
	<u>120,531</u>	<u>-</u>	<u>120,531</u>	<u>105,016</u>

All income from charitable activities in 2024 was unrestricted.

### 4 Income from: Other trading activities

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	Total Funds 2024
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rental income for the use of County HQ	9,209	-	9,209	7,914
Other income - insurance claims	5,447	-	5,447	4,437
	<u>14,656</u>	<u>-</u>	<u>14,656</u>	<u>12,351</u>

All income from charitable activities in 2024 was unrestricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 5 Income from: Investments

	<b>Total Funds 2025</b>	Total Funds 2024
	£	£
Distributions from investments	6,657	6,396
Bank interest	4,709	4,168
	<u>11,366</u>	<u>10,564</u>

All income from investments for 31 March 2024 was unrestricted.

### 6 Expenditure on: Guiding Activities

<b>Current Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2025</b>	<b>Total Funds 2024</b>
	£	£	£	£
Conferences	120	-	120	122
Training costs	1,891	-	1,891	1,087
Grants awarded	692	(264)	428	10,104
County activities	25,261	-	25,261	32,042
Archery and Rangers' activities	(93)	-	(93)	863
Marketing	859	-	859	3,294
Badges and awards	1,571	-	1,571	5,900
	<u>30,301</u>	<u>(264)</u>	<u>30,037</u>	<u>53,412</u>

All expenditure on guiding activities for 31 March 2024 was unrestricted, except for £9,647 grants awarded being restricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 7 Expenditure on: Administration and General

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Salaries and Wages	24,947	-	24,947	50,035
Subscriptions and donations	814	-	814	2,518
Telephone and postage	2,074	-	2,074	2,058
Printing and stationery	929	-	929	627
Motor and travelling	1,379	-	1,379	2,736
Computer costs	364	-	364	205
Legal and professional	1,168	-	1,168	488
Sundries	712	-	712	662
Products and services	3,211	-	3,211	110
<b>Governance Costs</b>				
Accountancy and IE fees	2,736	-	2,736	2,484
Trustees' expenses	75	-	75	595
	<u>38,409</u>	<u>-</u>	<u>38,409</u>	<u>62,518</u>

All expenditure on administration and general in 2024 was unrestricted, except for salaries and wages totalling £10,000 which were restricted.

### 8 Expenditure on: County Properties

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Rates and sewerage	1,507	-	1,507	1,227
Ground Rent	10	-	10	10
Light & Heat	12,975	-	12,975	14,032
Insurance	9,772	-	9,772	7,826
Cleaning and refuse	3,585	-	3,585	4,871
Repairs and maintenance	14,336	-	14,336	14,811
Depreciation	18,340	-	18,340	17,110
	<u>60,525</u>	<u>-</u>	<u>60,525</u>	<u>59,887</u>

All expenditure on County properties in 2024 was unrestricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 9 Net income/(expenditure) for the year

This is stated after charging:

	2025	2024
	£	£
Independent examiner's fees	2,736	2,484
(Over) / under accrual	-	(30)
Trustees' travel, meeting, insurance and training expenses	75	595
Depreciation	18,340	17,110
	<u>18,340</u>	<u>17,110</u>

During the year 3 Trustees (2024: 3) have been reimbursed for their out of pocket travel expenses for £1,043 (2024: £4,478). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2024: £Nil).

### 10 Staff costs and numbers

The aggregate payroll costs were:

	2025	2024
	£	£
Wages & salaries	24,947	49,467
Pension contributions	-	568
	<u>24,947</u>	<u>50,035</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 3 (2024: 4), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £Nil (2024: Nil)

### 11 Taxation

The charity is exempt from corporation tax on its charitable activities.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 12 Statement of Financial Activities comparative figures

<b>For the year ended 31 March 2024</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>
<b>Income from:</b>			
Donations and grants	1,720	1,046	2,766
Guiding activities	105,016	-	105,016
Other trading activities	12,351	-	12,351
Investments	10,564	-	10,564
<b>Total income</b>	<b>129,651</b>	<b>1,046</b>	<b>130,697</b>
<b>Expenditure on:</b>			
Guiding Activities	43,765	9,647	53,412
Administration and general	52,518	10,000	62,518
County properties	59,887	-	59,887
<b>Total expenditure</b>	<b>156,170</b>	<b>19,647</b>	<b>175,817</b>
<b>Net income</b>	<b>(26,519)</b>	<b>(18,601)</b>	<b>(45,120)</b>
Investment losses in the year	6,009	-	6,009
<b>Net Movement in funds</b>	<b>(16,010)</b>	<b>(23,101)</b>	<b>(39,111)</b>
<b>Total funds at start of year</b>	<b>834,614</b>	<b>40,635</b>	<b>875,249</b>
<b>Total funds at end of year</b>	<b>818,604</b>	<b>17,534</b>	<b>836,138</b>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 13 Tangible fixed assets

	Activity Centre £	Freehold Property £	Plant and Equipment £	Fixtures and Fittings £	Total £
<b>Cost or valuation</b>					
At 31 March 2024	490,721	129,950	35,772	3,380	659,823
Additions	-	-	480	-	480
At 31 March 2025	<u>490,721</u>	<u>129,950</u>	<u>36,252</u>	<u>3,380</u>	<u>660,303</u>
<b>Depreciation</b>					
At 31 March 2024	113,129	60,692	18,653	3,349	195,823
Charge for the year	9,814	4,140	4,354	31	18,339
At 31 March 2025	<u>122,943</u>	<u>64,832</u>	<u>23,007</u>	<u>3,380</u>	<u>214,162</u>
<b>Net book value</b>					
At 31 March 2025	<u>367,778</u>	<u>65,118</u>	<u>13,245</u>	<u>-</u>	<u>446,141</u>
At 31 March 2024	<u>377,592</u>	<u>69,258</u>	<u>17,119</u>	<u>31</u>	<u>464,000</u>

### 14 Fixed Asset Investments

	2025 £	2024 £
Market value at 1 April 2024	151,009	145,000
Additions to investments at cost	-	-
Net gain/ (loss) on revaluation	(420)	6,009
Market value at 31 March 2025	<u>150,589</u>	<u>151,009</u>

During the prior year the charity invested in the M&G Charifund and the CCLA COIF Charities Ethical Investment Fund.

### 15 Debtors

	2025 £	2024 £
<b>Due in less than one year:</b>		
Trade debtors	-	15
Prepayments	1,377	9,772
	<u>1,377</u>	<u>9,787</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 16 Creditors: amounts falling due within one year

	<b>2025</b>	2024
	<b>£</b>	£
Trade creditors	2,142	170
Accruals	4,267	2,533
Deferred Income (Note 17)	17,371	2,220
Other creditors	159	1,574
	<u>23,939</u>	<u>6,497</u>

### 17 Deferred income

	<b>2025</b>	2024
	<b>£</b>	£
At 1 April 2024	2,220	1,958
Deferred during the year	17,371	2,220
Released during the year	(2,220)	(1,958)
At 31 March 2025	<u>17,371</u>	<u>2,220</u>

Deferred income relates to receipts for Guiding events being held in a future period.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 18 Movement in funds

For the year ended 31 March 2025

	At 1 April 2024 £	Income and Gains £	Expenditure and Losses £	Transfers £	At 31 March 2025 £
<b>Restricted funds</b>					
H Yeo & A Scillitoe fund	5,254	-	264	-	5,518
Vera Horseman Legacy for archives	1,046	-	-	-	1,046
Kay Cook Memorial fund	557	-	-	-	557
Membership, Growth and Retention fund	917	-	-	-	917
Hardship grants	9,760	-	-	-	9,760
	<u>17,534</u>	<u>-</u>	<u>264</u>	<u>-</u>	<u>17,798</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,108	-	(1)	-	3,107
Briarlands activity site	24,788	34,546	(32,901)	-	26,433
Celebrations and Thanks and Recognition fund	3,337	-	-	-	3,337
County Badge fund	2,271	1,557	(1,396)	-	2,432
Fixed Asset fund	464,000	-	(18,340)	-	445,660
Grant Giving fund	3,113	20	(200)	-	2,933
Heritage fund	5,240	-	-	-	5,240
IT fund	1,624	-	-	-	1,624
Legacy fund	55,464	2,000	-	-	57,464
Membership, Growth and Retention fund	6,270	-	-	-	6,270
Property fund	30,803	-	-	-	30,803
Total designated funds	600,018	38,123	(52,838)	-	585,303
General funds	218,586	115,796	(76,397)	-	257,985
	<u>818,604</u>	<u>153,919</u>	<u>(129,235)</u>	<u>-</u>	<u>843,288</u>
<b>Total funds</b>	<u>836,138</u>	<u>153,919</u>	<u>(128,971)</u>	<u>-</u>	<u>861,086</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 18 Movement in funds (*continued*)

#### **Restricted funds**

Grants for Briarlands Activity Site - Monies raised by the County to meet the cost of the purchase of the County activity site together with the costs of developing amenities at the site. During the year the balance, which is all represented by fixed assets, has been moved to the fixed asset fund.

H Yeo & A Scillitoe fund - To provide training bursaries for Divisions within the County.

Kay Cook Memorial fund - A legacy received from the estate of the late Dorothy Kathleen Anne Cook. The money can be used as either capital or income as the County's trustees shall decide to help in each calendar year one or two guides with financial difficulties from Guide Companies within the area served by the Bristol & South Gloucestershire Guide Association to attend a camp or camps.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Vera Horseman Legacy for archives - Grant given by late Vera Horseman to be used on archives.

Hardship grants - During the year grants were received for hardship to be awarded to units in specific postal

Development worker fund - To assist with the costs of employing a development worker to continue our work on membership, growth and retention

#### **Designated funds**

Adult Support, Training and Development - Funds to be used for training County members.

Briarlands activity site - Funds to be used for the operation of the Briarlands Activity Site.

Celebrations and Thanks and Recognition fund - Established in 2014 to meet the costs of celebrating the Brownie centenary and redesignated during the year to support the costs of member activities for Guiding celebrations.

County Badge fund - Funds for the operation of the purchase of restricted Girlguiding badges and awards.

Fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2025 this reserve amounted to £446,141 (2024: £464,000)

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

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### 18 Movement in funds (*continued*)

Grant Giving fund - To be used to award grants to members of the County. Grants are awarded in accordance with pre-determined criteria.

Heritage fund - To enable the resources and archive systems within the County to be catalogued and stored appropriately to maintain its history.

IT fund - To set aside funds to provide or update IT equipment within the county.

Legacy fund - Where funds have been donated to the County following the death of a supporter but have not had any restrictions placed on the use of those funds, they have been put aside to ensure that they are used for the benefit of the girls, as the Trustees consider appropriate.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Property fund - To meet the increasing costs of maintaining the properties for which the County is responsible.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 18 Movement in funds (*continued*)

For the year ended 31 March 2024

	At 1 April 2023 £	Income and Gains £	Expenditure and Losses £	Transfers £	At 31 March 2024 £
<b>Restricted funds</b>					
H Yeo & A Scillitoe fund	5,254	-	-	-	5,254
Vera Horseman Legacy for archives	-	1,046	-	-	1,046
Kay Cook Memorial fund	907	-	(350)	-	557
Membership, Growth and Retention fund	917	-	-	-	917
Development worker fund	10,000	-	(10,000)	-	-
Grants for Briarlands Activity Site	4,500	-	-	(4,500)	-
Hardship grants	19,057	-	(9,297)	-	9,760
	<u>40,635</u>	<u>1,046</u>	<u>(19,647)</u>	<u>(4,500)</u>	<u>17,534</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,133	-	(25)	-	3,108
Briarlands activity site	31,721	22,572	(29,505)	-	24,788
Celebrations and Thanks and Recognition fund	4,628	-	(1,291)	-	3,337
County Badge fund	2,217	3,769	(3,715)	-	2,271
Fixed Asset fund	471,529	-	(17,110)	9,581	464,000
Grant Giving fund	7,510	-	(457)	(3,940)	3,113
Heritage fund	5,240	-	-	-	5,240
IT fund	1,624	-	-	-	1,624
Legacy fund	55,216	248	-	-	55,464
Membership, Growth and Retention fund	6,270	-	-	-	6,270
Property fund	30,803	-	-	-	30,803
Total designated funds	619,891	26,589	(52,103)	5,641	600,018
General funds	214,723	109,071	(104,067)	(1,141)	218,586
	<u>834,614</u>	<u>135,660</u>	<u>(156,170)</u>	<u>4,500</u>	<u>818,604</u>
<b>Total funds</b>	<u>875,249</u>	<u>136,706</u>	<u>(175,817)</u>	<u>-</u>	<u>836,138</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

### 19 Analysis of net assets between funds

<b>As at 31 March 2025</b>	<b>Restricted Funds £</b>	<b>Unrestricted Designated Funds £</b>	<b>Unrestricted General Funds £</b>	<b>Total £</b>
Tangible fixed assets	481	445,660	-	446,141
Investments	-	-	150,589	150,589
Other net assets	17,317	139,643	107,396	264,356
	<u>17,798</u>	<u>585,303</u>	<u>257,985</u>	<u>861,086</u>

  

<b>As at 31 March 2024</b>	<b>Restricted Funds £</b>	<b>Unrestricted Designated Funds £</b>	<b>Unrestricted General Funds £</b>	<b>Total £</b>
Tangible fixed assets	-	464,000	-	464,000
Investments	-	-	151,009	151,009
Net current assets	17,534	136,018	67,577	221,129
	<u>17,534</u>	<u>600,018</u>	<u>218,586</u>	<u>836,138</u>

### 20 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

### 21 County activity groups

The independent groups which provide specialist activities are governed by their individual constitutions and are responsible for preparing their own annual accounts. The accounts are not included in the accounts of The Guide Association - Bristol and South Gloucestershire. The income and expenditure of the following groups for the year is as follows:

	<b>Income £</b>	<b>Expenditure £</b>	<b>Funds as at year end £</b>
Avon Scout and Guide Canoe Club (to year ended 31 December 2024)	10,112	(7,485)	13,005
Joint Scout and Guide Rowing and Pulling Club (to year ended 31 December 2024)	3,000	(5,013)	7,904
BP Boathouse (to year ended 31 March 2025)	3,039	(17,009)	6,396

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# Accounts

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Charity no. 282931

**The Guide Association –  
Bristol & South Gloucestershire  
Report and Financial Statements  
31 March 2024**

**The Guide Association - Bristol and South Gloucestershire**

**Financial Statements**

**For the year ended 31 March 2024**

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## The Guide Association - Bristol and South Gloucestershire

### Reference and administrative details

For the year ended 31 March 2024

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#### Reference and administrative details

For the year ended 31 March 2024

Name The Guide Association - Bristol and South Gloucestershire operating as  
Charity number Girlguiding Bristol & South Gloucestershire.  
Principal office 282931  
County Headquarters  
Westmoreland Road  
Redland  
Bristol, BS6 6YW

Contact information  
Phone: 0117 973 4776  
Email: [admin@girlguidingbsg.org.uk](mailto:admin@girlguidingbsg.org.uk)  
Website: [www.girlguidingbsg.org.uk](http://www.girlguidingbsg.org.uk)

Trustees Trustees serving during the year and up to the date of this report were as follows:

Lorna Lee	Chair appointed 22 March 2021
Caroline Hanks	Trustee appointed 16 March 2024
Claire Hazelgrove	Trustee appointed 11 November 2023
Deb Wilkey	Trustee appointed 11 November 2023
Julia Blackmore	Trustee appointed 29 September 2022
Lisa Phillips	Trustee appointed 1 July 2021
Keith Bonham	Trustee appointed 1 April 2016
Lisa Williams	Trustee appointed 1 July 2021
Annie Kantor	Trustee appointed 1 July 2021
Lisa Phillips	Trustee appointed 1 July 2021

Banker CAF Bank Limited  
25 Kings Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JQ

Independent examiner Joshua Kingston BSc., ACA  
Burton Sweet Limited,  
Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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The Trustees present their report and the examined financial statements for the year ended 31 March 2024.

Reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

#### **Structure, governance and management**

Members of Girlguiding Bristol & South Gloucestershire (the County) are members of Girlguiding, a worldwide movement which started in 1910. 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. Bristol & South Gloucestershire 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's governing document is a constitution which was approved by Girlguiding South West England on 3<sup>rd</sup> March 2024. The County is a charity and an unincorporated association.

The Trustee Board includes representation from within and outside the membership to ensure the board has the full complement of skills and professional expertise in areas such as property and finance. Applications from outside the membership are welcome when a vacancy arises. Appointment of members is by interview with representatives of the Trustee Board. The constitution sets out the primary and financial responsibilities of the Trustee Board. Sub-committees manage Finance and Properties and they report to the Trustee Board. The Trustee Board usually meets three times a year.

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:

- The Guiding policy and procedures
- The current programme for young members in each section

The County has an Operations Board whose membership comprises the County Commissioners and Division Commissioners. It provides leadership on behalf of the Trustees for the strategic direction and delivery of Guiding at a local level. Division Commissioners represent the views of the members in their area. The Operations Board reports to the Trustees. Three Division Commissioners, nominated by members of the Operations Board, serve on the Trustee Board.

Other committees operate to assist the Trustee Board in fulfilling its accounting and organisational responsibilities. The County employs two part-time members of staff, an administrator and a clerk to the Trustee Board.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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The County is led by a team of three County commissioners, each performing a different role with an individual area of responsibility.

#### **Objectives and activities**

Girlguiding Bristol & South Gloucestershire provides a balanced programme of activities for girls and young women between the ages of 4 and 18, who live in the Bristol and South Gloucestershire area, to develop emotionally, mentally, physically and spiritually so they can make a positive contribution to both 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. In setting our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit.

Girlguiding has a flexible programme which supports the development of girls and young women. Our volunteers learn, train and develop skills to lead and inspire girls to reach their potential. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life. Girlguiding Bristol & South Gloucestershire 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. While members are charged subscriptions in their units and fees for additional activities, any members who have difficulty in taking part in activities on financial grounds can be assisted by grants at Division and County level.

#### **Achievements and performance**

Girlguiding Bristol & South Gloucestershire is part of a UK-wide network of groups. These groups, or units, consist of Rainbows (aged 4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) which meet with their unit leaders at venues across the County. Units are grouped into Divisions, each with their own Division Commissioner and leadership team. In October 2024, the County had 274 units across 11 Divisions, with a Girlguiding community of 4,052 girls and young women. We currently have 1,086 adult members and recognized volunteers, an increase of 129 since July 2023. This growth reflects our commitment to supporting units facing volunteer shortfalls. Our two part-time development workers have played a key role in this success, actively working throughout the year to recruit and support new volunteers, ensuring stronger foundations for our units. Due to our growing popularity, we have seen an increase in the number of girls on our waiting lists. The County Commissioner team is actively addressing this issue by forming a county committee to find effective solutions.

Our Finance Committee has continued to closely monitor the County's income and spending, amid the ongoing increases in the cost of living. The FundraiseBSG committee has continued in their efforts to raise funds in grant applications and we remain committed to identifying and helping units which face shortfalls in volunteers or resources and are actively researching and applying for grants to support this. Briarlands, our residential site in South Gloucestershire, had successful summer and autumn seasons in 2023 and winter and spring seasons in 2024, welcoming Girlguiding units, Scout groups and schools, following the repairs after a water leak caused extensive damage to the residential block, Brooks Lodge in early 2023.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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During the spring of 2024, thanks to donations in the form of grant funding and other fundraising efforts, the outside space at Briarlands was further enhanced with the installation of a musical garden, which is musical instruments in the shapes of flowers. This addition has been popular with our younger members, and we are sure it will be well used and enjoyed for many years.

Bookings at County HQ continue to rise and a diverse range of internal and external groups meet there on a regular basis.

Bronze, Silver and Gold awards have been presented across all sections, new leaders have qualified in all Divisions, and existing leaders have earned their "going away" qualification, enabling them to take units away on overnight trips. We are also proud that Guides, Rangers and Leaders have once again been selected to take part in international trips. These achievements reflect the dedication, passion and resilience of our members, volunteers, and supporters. They demonstrate the impact Girlguiding BSG has in empowering girls, fostering personal growth and making a positive difference in our communities.

#### **Creating exceptional experiences for girls**

Division commissioners have made it a priority to organise inclusive, whole-division events including hundreds of girls and young leaders taking part in Division sleepovers at a trampoline centre and Rainbows learning all about bugs on another Division overnight trip. For many girls, this is their first time away from home overnight. Other activities include trips to London and the opportunity to visit Pax Lodge, one of Girlguiding's world centres. The Santa Train trip for Rainbows and Brownies was well-attended by members from across the County and they have also enjoyed Girlguiding only screening of popular films at the cinema. Parliament Week, an initiative to get young people to think about politics and voting, remains popular within our County with many units taking part. The week is a valuable opportunity for young members to engage with local issues that matter to them and engage with local MPs to share their views. The County, in partnership with British Aerospace, hosted a two-day initiative exploring all aspects of aviation. The Aviation Day, held at the Aerospace Museum, was a huge success and proved extremely popular with Brownies from across the county.

Other activities organised by County and Divisions include days out, camps and pack holidays, forest schools, campfire evenings, boating excursions and theatre and cinema trips. Girls and leaders have also been active within their local communities, taking part in carol and remembrance services and having a visible presence in the local community by helping with litter picking. In July, we once again took part in the Bristol Pride march and festival to celebrate and support the city's LGBTQ+ community. This year saw some of the first international trips for our County since the Pandemic, with member enjoying taking part in the International Scout Jamboree, where they met Guides and Scouts from across the world.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

**For the year ended 31 March 2024**

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#### **Developing a rewarding volunteer experience**

We make a point of celebrating success – be that for acquiring qualifications or exceptional long service. Our volunteers are rewarded with long-service awards and nominations for County level awards continued to be received. Our website, which underwent redevelopment in 2023, continues to improve with additions to the documents available online. We strive for continuous improvement and as such our website is being re-evaluated and new staff members trained to keep the content up to date and relevant. BSG welcomed new Trustees on to the board and we continue to enjoy support from dedicated groups of Ambassadors 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. We remain grateful that 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.

Being inclusive and impactful.

Our County continues to welcome girls and volunteers from all backgrounds. We are committed to creating an inclusive environment where every girl – and volunteer - feels valued and celebrated. We are proud of our efforts to foster an inclusive culture that embraces and respects all backgrounds, beliefs, abilities and identities. The County has awarded grants to girls and young women who would otherwise be unable to take part in activities, including international opportunities.

#### **Making Girlguiding 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 and training. As we move forward, we are planning on re-launching our membership growth and retention committee to reach communities that are underrepresented within our County. The County Fundraising Committee is researching and applying for grants and funding for specific projects in the County. Recent months have seen fewer opportunities to apply for grants but we remain focused on seeking funding to ensure sustainability for our units.

#### **Financial review**

The main income for the County comes from the annual subscription charge which is collected centrally and paid over to the County in April of each year. The income received in April 2023, for the year to March 2024, was significantly increased on the prior year but not back to its pre-pandemic level. Every effort has been made to continue to reduce costs where possible in the current year and we will continue to review and reduce costs where possible. The trustees addressed the challenge of declining units and, in particular, the shortage of volunteers by agreeing to employ two part-time development workers to support the sustainability of existing units. While this resulted in a £45,120 loss due to salaries, every effort was made to minimize day-to-day running costs across the county. Following their one-year term, the trustees decided not to renew the development workers' contracts. However, their efforts led to a significant increase in the number of volunteers, demonstrating the positive impact of their work.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2024**

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Securing income from sources other than membership fees will be crucial to our financial stability moving forward. However, grant donors have faced challenges due to the current economic climate, which has impacted our ability to diversify funding. Despite this, our fundraising team has worked tirelessly to explore alternative revenue streams.

#### **Going Concern**

After making appropriate enquiries, the Trustee Board continues to have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason, it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Going Concern accounting policy.

#### **Reserves Policy**

The unrestricted general purposes fund is free reserves which represent the "working capital" of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. Charity Commission guidelines define free reserves as "income which becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated". The income this fund generates assists in maintaining the core support activities and to finance future activities. The Trustee Board considers that an appropriate policy is to maintain these reserves at a level which would be able to meet, for a period of one year, Guiding, administration and headquarters running costs. The level of free reserves at 31 March 2024 was £67,577 (2023: £69,723) and would cover these costs for just over seven months. This is down considerably from the prior year due to the investments made in the year. The investment funds at 31 March 2024 were £151,009, and whilst not included in the free reserves figure, would be available to cover any expenditure not covered by the free reserves if that situation should arise. Designated Funds are those that the Association has set aside for specific purposes. These funds which are not invested in fixed assets amount to £136,018 (note 19) and could, if required, be utilised for other purposes. The main designated funds are as follows: (i) the Legacy fund which holds amounts received following the death of members and supporters and were given without a specific purpose; (ii) the Fixed Asset fund which holds the fixed assets at net book value; (iii) the Property fund which is used to meet the increasing costs for maintaining the properties for which the County is responsible; and (iv) the Briarlands activity site fund which is used for the operation of our County Activity site at Briarlands, near Bitton, South Gloucestershire.

## The Guide Association - Bristol and South Gloucestershire

### Report of the Trustees

**For the year ended 31 March 2024**

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#### Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year.

In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The trustees have no beneficial interest in the charity.

Approved by the trustees on 08 January 2025 and signed on their behalf by

*Lorna Lee*

Lorna Lee - County Commissioner (Joint) and Chair

## **The Guide Association - Bristol and South Gloucestershire**

### **Independent Examiner's Report**

**For the year ended 31 March 2024**

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#### **Independent examiner's report to the trustees of The Guide Association – Bristol and South Gloucestershire**

I report to the trustees on my examination of the accounts of The Guide Association – Bristol and South Gloucestershire (the Charity) for the year ended 31<sup>st</sup> March 2024.

#### **Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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:

- accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
- the accounts do not accord with those records; or
- 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.

*Joshua Kingston*

Joshua Kingston BSc., ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 08 January 2025

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Income from:</b>					
Donations and grants	2	1,720	1,046	2,766	29,798
Guiding activities	3	105,016	-	105,016	92,632
Other trading activities	4	12,351	-	12,351	10,756
Investments	5	10,564	-	10,564	5,480
<b>Total income</b>		<u>129,651</u>	<u>1,046</u>	<u>130,697</u>	<u>138,666</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Guiding Activities	6	43,765	9,647	53,412	44,275
Administration and General	7	52,518	10,000	62,518	25,876
County Properties	8	59,887	-	59,887	42,221
<b>Total expenditure</b>		<u>156,170</u>	<u>19,647</u>	<u>175,817</u>	<u>112,372</u>
<b>Net income/(expenditure)</b>	9	(26,519)	(18,601)	(45,120)	26,294
Investment gains/ (losses) in the year		6,009	-	6,009	(5,000)
Transfers between funds		4,500	(4,500)	-	-
<b>Net movement in funds</b>		<u>(16,010)</u>	<u>(23,101)</u>	<u>(39,111)</u>	<u>21,294</u>
<b>Total funds at start of year</b>	18	834,614	40,635	875,249	853,955
<b>Total funds at end of year</b>	18	<u>818,604</u>	<u>17,534</u>	<u>836,138</u>	<u>875,249</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**The notes on pages 11 to 25 form part of these financial statements**  
**See note 12 for fund-accounting comparative figures**

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	13	464,000	471,529
Investments	14	151,009	145,000
		<u>615,009</u>	<u>616,529</u>
<b>Current assets</b>			
Stock - badges and books		2,628	2,662
Debtors	15	9,787	1,072
Cash at bank and in hand		215,211	262,406
		<u>227,626</u>	<u>266,140</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	16	(6,497)	(7,420)
		<u>221,129</u>	<u>258,720</u>
<b>Net current assets</b>			
		<u>836,138</u>	<u>875,249</u>
<b>Total assets less current liabilities</b>			
		<u>836,138</u>	<u>875,249</u>
<b>Net assets</b>			
		<u><u>836,138</u></u>	<u><u>875,249</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	19	218,586	214,723
Designated funds	19	600,018	619,891
<b>Restricted funds</b>			
	19	17,534	40,635
		<u>836,138</u>	<u>875,249</u>
<b>Total funds</b>			
		<u><u>836,138</u></u>	<u><u>875,249</u></u>

These financial statements were approved by the Trustees on .08.January.2025..... and are signed on their behalf by:

*Lorna Lee*

Lorna Lee  
County Commissioner (Joint) and Chair

The notes on pages 11 to 25 form part of these financial statements

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies

#### Accounting convention

The financial statements have been prepared in accordance with the historical cost convention (except where otherwise stated in the accounting policy note) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Charities Act 2011.

The accounts (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 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. Please see Trustees Annual Report for further details.

#### Income

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### Expenditure

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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### 1 Accounting policies (*continued*)

#### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### **Charitable Activities**

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

#### **Pension costs and other post-retirement benefits**

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

#### **Tangible fixed assets**

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Activity Centre - straight line	2%
Freehold Property - straight line	5%
Plant and Equipment - straight line	20%
Fixtures and Fittings - straight line	10%

#### **Stock**

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

Donated items are not valued in stock and recognised in income only when sold.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**1 Accounting policies (*continued*)**

Further explanation of the nature and purpose of each fund is included in note 18 of the financial statements.

**Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

**Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Creditors**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**Investments**

Investments are recorded initially at fair value which is normally the transaction price excluding transaction costs. Subsequently they are measured at fair value with changes recognised in gains/losses on investments if the fair value can be measured reliably.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**2 Income from: Donations and grants**

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>
Donations	1,720	1,046	2,766
	<u>1,720</u>	<u>1,046</u>	<u>2,766</u>
<b>Prior Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>
Donations	6,241	-	6,241
Grants received	-	23,557	23,557
	<u>6,241</u>	<u>23,557</u>	<u>29,798</u>

**3 Income from: Guiding activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b>Guiding Activities</b>				
Membership fees and levy	55,279	-	55,279	44,394
Activity fees	27,712	-	27,712	27,902
Income from the use of Briarlands	18,172	-	18,172	14,541
Income from the sale of badges and awards	3,853	-	3,853	5,795
	<u>105,016</u>	<u>-</u>	<u>105,016</u>	<u>92,632</u>

All income from charitable activities in 2023 was unrestricted.

**4 Income from: Other trading activities**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Rental income for the use of County HQ	7,914	-	7,914	6,565
Other income - insurance claims	4,437	-	4,437	4,191
	<u>12,351</u>	<u>-</u>	<u>12,351</u>	<u>10,756</u>

All income from charitable activities in 2023 was unrestricted.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**5 Income from: Investments**

	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Distributions from investments	6,396	4,035
Bank interest	4,168	1,445
	<u>10,564</u>	<u>5,480</u>

All income from investments for 31 March 2023 was unrestricted.

**6 Expenditure on: Guiding Activities**

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Conferences	122	-	122	-
Training costs	1,087	-	1,087	1,848
Grants awarded	457	9,647	10,104	1,881
County activities	32,042	-	32,042	28,323
Archery and Rangers' activities	863	-	863	-
Marketing	3,294	-	3,294	7,954
Badges and awards	5,900	-	5,900	4,269
	<u>43,765</u>	<u>9,647</u>	<u>53,412</u>	<u>44,275</u>

All expenditure on guiding activities for 31 March 2023 was unrestricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

### 7 Expenditure on: Administration and General

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Salaries and Wages	40,035	10,000	50,035	19,599
Subscriptions and donations	2,518	-	2,518	35
Telephone and postage	2,058	-	2,058	1,238
Printing and stationery	627	-	627	641
Motor and travelling	2,736	-	2,736	517
Computer costs	205	-	205	836
Legal and professional	488	-	488	949
Sundries	662	-	662	200
Products and services	110	-	110	-
<b>Governance Costs</b>				
Accountancy and IE fees	2,484	-	2,484	1,020
Trustees' insurance	595	-	595	841
	<u>52,518</u>	<u>10,000</u>	<u>62,518</u>	<u>25,876</u>

All expenditure on administration and general in 2023 was unrestricted.

### 8 Expenditure on: County Properties

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Rates and sewerage	1,227	-	1,227	772
Ground Rent	10	-	10	10
Light & Heat	14,032	-	14,032	8,819
Insurance	7,826	-	7,826	6,077
Cleaning and refuse	4,871	-	4,871	5,292
Repairs and maintenance	14,811	-	14,811	5,978
Depreciation	17,110	-	17,110	15,273
	<u>59,887</u>	<u>-</u>	<u>59,887</u>	<u>42,221</u>

All expenditure on County properties in 2023 was unrestricted.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**9 Net income/(expenditure) for the year**

This is stated after charging:

	<b>2024</b>	2023
	<b>£</b>	£
Independent examiner's fees	2,484	1,020
(Over) / under accrual	(30)	-
Trustees' travel, meeting and training expenses	595	450
Depreciation	17,110	15,273
	<u>50,035</u>	<u>19,599</u>

During the year 3 Trustees (2023: 2) have been reimbursed for their out of pocket travel expenses for £4,478 (2023: £232). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2023: £Nil).

**10 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2024</b>	2023
	<b>£</b>	£
Wages & salaries	49,467	19,471
Pension contributions	568	128
	<u>50,035</u>	<u>19,599</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 4 (2023: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £Nil (2023:Nil)

**11 Taxation**

The charity is exempt from corporation tax on its charitable activities.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**12 Statement of Financial Activities comparative figures**

<b>For the year ended 31 March 2023</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>
<b>Income from:</b>			
Donations and grants	6,241	23,557	29,798
Guiding activities	92,632	-	92,632
Other trading activities	10,756	-	10,756
Investments	5,480	-	5,480
<b>Total income</b>	<u>115,109</u>	<u>23,557</u>	<u>138,666</u>
<b>Expenditure on:</b>			
Guiding Activities	44,275	-	44,275
Administration and general	25,876	-	25,876
County properties	42,221	-	42,221
<b>Total expenditure</b>	<u>112,372</u>	<u>-</u>	<u>112,372</u>
<b>Net income</b>	2,737	23,557	26,294
Investment losses in the year	(5,000)	-	(5,000)
<b>Net Movement in funds</b>	(2,263)	23,557	21,294
<b>Total funds at start of year</b>	836,877	17,078	853,955
<b>Total funds at end of year</b>	<u>834,614</u>	<u>40,635</u>	<u>875,249</u>

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**13 Tangible fixed assets**

	<b>Activity Centre £</b>	<b>Freehold Property £</b>	<b>Plant and Equipment £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<b>Cost or valuation</b>					
At 1 April 2023	490,721	129,950	26,191	3,380	650,242
Additions	-	-	9,581	-	9,581
At 31 March 2024	<u>490,721</u>	<u>129,950</u>	<u>35,772</u>	<u>3,380</u>	<u>659,823</u>
<b>Depreciation</b>					
At 1 April 2023	103,315	56,552	15,563	3,283	178,713
Charge for the year	9,814	4,140	3,090	66	17,110
At 31 March 2024	<u>113,129</u>	<u>60,692</u>	<u>18,653</u>	<u>3,349</u>	<u>195,823</u>
<b>Net book value</b>					
At 31 March 2024	<u>377,592</u>	<u>69,258</u>	<u>17,119</u>	<u>31</u>	<u>464,000</u>
At 31 March 2023	<u>387,406</u>	<u>73,398</u>	<u>10,628</u>	<u>97</u>	<u>471,529</u>

**14 Fixed Asset Investments**

	<b>2024 £</b>	<b>2023 £</b>
Market value at 1 April 2023	145,000	-
Additions to investments at cost	-	150,000
Net gain/ (loss) on revaluation	6,009	(5,000)
Market value at 31 March 2024	<u>151,009</u>	<u>145,000</u>

During the prior year the charity invested in the M&G Charifund and the CCLA COIF Charities Ethical Investment Fund.

**15 Debtors**

	<b>2024 £</b>	<b>2023 £</b>
<b>Due in less than one year:</b>		
Trade debtors	15	367
Prepayments	9,772	705
	<u>9,787</u>	<u>1,072</u>

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**16 Creditors: amounts falling due within one year**

	<b>2024</b>	2023
	£	£
Trade creditors	170	170
Accruals	2,533	1,928
Deferred Income (Note 17)	2,220	1,958
Other creditors	1,574	3,364
	<u>6,497</u>	<u>7,420</u>

**17 Deferred income**

	<b>2024</b>	2023
	£	£
At 1 April 2023	1,958	1,245
Deferred during the year	2,220	1,628
Released during the year	(1,958)	(915)
At 31 March 2024	<u>2,220</u>	<u>1,958</u>

Deferred income relates to receipts for Guiding events being held in a future period.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**18 Movement in funds**

**For the year ended 31 March 2024**

	At 1 April 2023 £	Income and Gains £	Expenditure and Losses £	Transfers £	At 31 March 2024 £
<b>Restricted funds</b>					
H Yeo & A Scillitoe fund	5,254	-	-	-	5,254
Vera Horseman Legacy for archives	-	1,046	-	-	1,046
Kay Cook Memorial fund	907	-	(350)	-	557
Membership, Growth and Retention fund	917	-	-	-	917
Development worker fund	10,000	-	(10,000)	-	-
Grants for Briarlands Activity Site	4,500	-	-	(4,500)	-
Hardship grants	19,057	-	(9,297)	-	9,760
	<u>40,635</u>	<u>1,046</u>	<u>(19,647)</u>	<u>(4,500)</u>	<u>17,534</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,133	-	(25)	-	3,108
Briarlands activity site	31,721	22,572	(29,505)	-	24,788
Celebrations and Thanks and Recognition fund	4,628	-	(1,291)	-	3,337
County Badge fund	2,217	3,769	(3,715)	-	2,271
Fixed Asset fund	471,529	-	(17,110)	9,581	464,000
Grant Giving fund	7,510	-	(457)	(3,940)	3,113
Heritage fund	5,240	-	-	-	5,240
IT fund	1,624	-	-	-	1,624
Legacy fund	55,216	248	-	-	55,464
Membership, Growth and Retention fund	6,270	-	-	-	6,270
Property fund	30,803	-	-	-	30,803
Total designated funds	<u>619,891</u>	<u>26,589</u>	<u>(52,103)</u>	<u>5,641</u>	<u>600,018</u>
General funds	214,723	109,071	(104,067)	(1,141)	218,586
	<u>834,614</u>	<u>135,660</u>	<u>(156,170)</u>	<u>4,500</u>	<u>818,604</u>
<b>Total funds</b>	<u><u>875,249</u></u>	<u><u>136,706</u></u>	<u><u>(175,817)</u></u>	<u><u>-</u></u>	<u><u>836,138</u></u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

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### 18 Movement in funds (*continued*)

#### Restricted funds

Grants for Briarlands Activity Site - Monies raised by the County to meet the cost of the purchase of the County activity site together with the costs of developing amenities at the site. During the year the balance, which is all represented by fixed assets, has been moved to the fixed asset fund.

H Yeo & A Scillitoe fund - To provide training bursaries for Divisions within the County.

Kay Cook Memorial fund - A legacy received from the estate of the late Dorothy Kathleen Anne Cook. The money can be used as either capital or income as the County's trustees shall decide to help in each calendar year one or two guides with financial difficulties from Guide Companies within the area served by the Bristol & South Gloucestershire Guide Association to attend a camp or camps.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Vera Horseman Legacy for archives - Grant given by late Vera Horseman to be used on archives.

Hardship grants - During the year grants were received for hardship to be awarded to units in specific postal areas and to provide additional activities at our County activity site

Development worker fund - To assist with the costs of employing a development worker to continue our work on membership, growth and retention

#### Designated funds

Adult Support, Training and Development - Funds to be used for training County members.

Briarlands activity site - Funds to be used for the operation of the Briarlands Activity Site.

Celebrations and Thanks and Recognition fund - Established in 2014 to meet the costs of celebrating the Brownie centenary and redesignated during the year to support the costs of member activities for Guiding celebrations.

County Badge fund - Funds for the operation of the purchase of restricted Girlguiding badges and awards.

Fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2024 this reserve amounted to £464,000 (2023: £471,529)

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

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**18 Movement in funds (*continued*)**

Grant Giving fund - To be used to award grants to members of the County. Grants are awarded in accordance with pre-determined criteria.

Heritage fund - To enable the resources and archive systems within the County to be catalogued and stored appropriately to maintain its history.

IT fund - To set aside funds to provide or update IT equipment within the county.

Legacy fund - Where funds have been donated to the County following the death of a supporter but have not had any restrictions placed on the use of those funds, they have been put aside to ensure that they are used for the benefit of the girls, as the Trustees consider appropriate.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Property fund - To meet the increasing costs of maintaining the properties for which the County is responsible.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**18 Movement in funds (continued)**

For the year ended 31 March 2023

	At 1 April 2022 £	Income and Gains £	Expenditure and Losses £	Transfers £	At 31 March 2023 £
<b>Restricted funds</b>					
H Yeo & A Scillitoe fund	5,254	-	-	-	5,254
Kay Cook Memorial fund	907	-	-	-	907
Membership, Growth and Retention fund	917	-	-	-	917
Development worker fund	10,000	-	-	-	10,000
Grants for Briarlands Activity Site	-	4,500	-	-	4,500
Hardship grants	-	19,057	-	-	19,057
	<u>17,078</u>	<u>23,557</u>	<u>-</u>	<u>-</u>	<u>40,635</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,205	-	(72)	-	3,133
Briarlands activity site	34,505	22,372	(17,206)	(7,950)	31,721
Celebrations and Thanks and Recognition fund	4,628	-	-	-	4,628
County Badge fund	1,065	5,524	(4,372)	-	2,217
Fixed Asset fund	476,013	-	(15,273)	10,789	471,529
Grant Giving fund	9,242	-	(1,732)	-	7,510
Heritage fund	5,240	-	-	-	5,240
IT fund	4,463	-	-	(2,839)	1,624
Legacy fund	55,183	33	-	-	55,216
Membership, Growth and Retention fund	6,285	-	(15)	-	6,270
Property fund	30,803	-	-	-	30,803
Total designated funds	630,632	27,929	(38,670)	-	619,891
General funds	206,245	87,180	(78,702)	-	214,723
	<u>836,877</u>	<u>115,109</u>	<u>(117,372)</u>	<u>-</u>	<u>834,614</u>
<b>Total funds</b>	<u>853,955</u>	<u>138,666</u>	<u>(117,372)</u>	<u>-</u>	<u>875,249</u>

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2024**

**19 Analysis of net assets between funds**

	<b>Restricted Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Unrestricted General Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>As at 31 March 2024</b>				
Tangible fixed assets	-	464,000	-	464,000
Investments	-	-	151,009	151,009
Other net assets	17,534	136,018	67,577	221,129
	<u>17,534</u>	<u>600,018</u>	<u>218,586</u>	<u>836,138</u>

	<b>Restricted Funds</b>	<b>Unrestricted Designated Funds</b>	<b>Unrestricted General Funds</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>As at 31 March 2023</b>				
Tangible fixed assets	-	471,529	-	471,529
Investments	-	-	145,000	145,000
Net current assets	40,635	148,362	69,723	258,720
	<u>40,635</u>	<u>619,891</u>	<u>214,723</u>	<u>875,249</u>

**20 Related party transactions**

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

**21 County activity groups**

The independent groups which provide specialist activities are governed by their individual constitutions and are responsible for preparing their own annual accounts. The accounts are not included in the accounts of The Guide Association - Bristol and South Gloucestershire. The income and expenditure of the following groups for the year is as follows:

	<b>Income</b>	<b>Expenditure</b>	<b>Funds as at year end</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Avon Scout and Guide Canoe Club (to year ended 31 December 2023)	9,714	(4,236)	10,378
Joint Scout and Guide Rowing and Pulling Club (to year ended 31 December 2023)	3,275	(1,192)	9,918
BP Boathouse (to year ended 31 March 2024)	3,367	(19,047)	20,366

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# Accounts

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Charity no. 282931

**The Guide Association –  
Bristol & South Gloucestershire  
Report and Financial Statements  
31 March 2023**

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2023**

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**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2023**

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**Reference and administration details**

**Name** The Guide Association - Bristol and South Gloucestershire operating as Girlguiding Bristol & South Gloucestershire.

**Charity number** 282931

**Principal office** County Headquarters  
Westmoreland Road  
Redland  
Bristol, BS6 6YW

**Contact information** Phone: 0117 973 4776  
Email: [admin@girlguidingbsg.org.uk](mailto:admin@girlguidingbsg.org.uk)  
Website: [www.girlguidingbsg.org.uk](http://www.girlguidingbsg.org.uk)

**Trustees** Trustees serving during the year and up to the date of this report were as follows:

Lorna Lee	County Commissioner (Joint)
Deborah Wilkey	County Commissioner (Joint) from 29th September 2022 until 31st March 2023
Keith Bonham MBE DL	Member
Ian Boulton	Member
Roger James	Member until 31st March 2023
Lisa Williams	Division Commissioner member
Annie KantorYork	Division Commissioner member
Lisa Phillips	Division Commissioner member
Marjorie Smith	Member from 29th September 2022 until 31st March 2023
Julia Blackmore	Member from 29th September 2022
Anne Vaughan-Williams	County Treasurer until 31st May 2023

**Bankers** CAF Bank Limited  
25 Kings Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JQ

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2023**

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**Independent examiner**            Joshua Kingston BSc., ACA  
  Burton Sweet Limited  
  Chartered Accountants  
  The Clock Tower  
  5 Farleigh Court  
  Old Weston Road  
  Flax Bourton  
  Bristol BS48 1UR

# **THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2023**

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The Trustees present their report and the examined financial statements for the year ended 31 March 2023.

Reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

#### **Structure, governance and management**

Members of Girlguiding Bristol & South Gloucestershire (the County) are members of Girlguiding, a worldwide movement which started in 1910. 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. Bristol & South Gloucestershire 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's governing document is a constitution which was approved by Girlguiding South West England on 8<sup>th</sup> October 2016. The County is a charity and an unincorporated association.

The Trustee Board includes representation from within and outside the membership to ensure the board has the full complement of skills and professional expertise in areas such as property and finance. Applications from outside the membership are welcome when a vacancy arises. Appointment of members is by interview with representatives of the Trustee Board. The constitution sets out the primary and financial responsibilities of the Trustee Board. Sub-committees manage Finance and Properties and they report to the Trustee Board. The Trustee Board usually meets three times a year.

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

The County has an Operations Board whose membership comprises the County Commissioners and Division Commissioners. It provides leadership on behalf of the Trustees for the strategic direction and delivery of Guiding at a local level. Division Commissioners represent the views of the members in their area. The Operations Board reports to the Trustees. Three Division Commissioners, nominated by members of the Operations Board, serve on the Trustee Board.

Other committees operate to assist the Trustee Board in fulfilling its accounting and organisational responsibilities. The County employs two part-time members of staff, an administrator and a clerk to the Trustee Board.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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The County is now led by a team of four County commissioners, each performing a different role with an individual area of responsibility. This team took over on 1st April 2023 replacing the Covid Recovery Team. Some Divisions also have new commissioners, and new volunteers have been welcomed to the Trustee Board.

### Objectives and activities

Girlguiding Bristol & South Gloucestershire provides a balanced programme of activities for girls and young women between the ages of 4 and 18, who live in the Bristol and South Gloucestershire area, 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. In setting our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit.

Girlguiding has a flexible programme which supports the development of girls and young women. Our volunteers learn, train and develop skills to lead and inspire girls to reach their potential. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life.

Girlguiding Bristol & South Gloucestershire 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. While members are charged subscriptions in their units and fees for additional activities, any members who have difficulty in taking part in activities on financial grounds can be assisted by grants at Division and County level.

### Our achievements

Girlguiding Bristol & South Gloucestershire is part of a UK-wide network of groups. These groups, or units, consist of Rainbows (aged 4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) which meet with their unit leaders at venues across the County. Units are grouped into Divisions, each with their own Commissioner and leadership team. The County has 283 units across 11 Divisions. This shows a small decrease on 2022, a few units having 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.

Our Girlguiding community is made up of more than 5,000 girls, young women and volunteers - as well as parents and staff colleagues. In July 2023, the County had 4,194 young members (4-18 years old) and 957 adult members and recognised volunteers compared with July 2022 when we had 3,883 young members and 977 adult members and recognised volunteers. Whilst the number of members has not reached the pre-pandemic levels, it is encouraging that our membership has increased in the last 12 months but we continue to see a decline in the number of adult volunteers.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2023

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The reduction in membership caused by the pandemic is still a factor for some units, which are experiencing financial difficulties and shortage of volunteers. We have endeavoured to avoid unit closures where possible and hardship grants were made available to units who were unable to meet membership fees and increased costs in rent for meeting places.

The County leadership team, which took on the role of helping BSG to get back on track after the pandemic, stood down at the end of March 2023. A new team of County commissioners is now in place, each with a specific remit in the running of the County: Delivery, Programme, Governance and Marketing & Communications. They will build on the work of the "Covid Recovery Team" to ensure the Girlguiding programme is delivered in the County to the highest standards.

In September, we were delighted to be able to hold our first County Day since the pandemic. Nearly 100 leaders and County and Division role-holders met for a day of training and networking at a community college. We were privileged to be joined by our Region Chief commissioner, who presented a prestigious award to a longstanding dedicated member of the County team.

Our Finance Committee has continued to closely monitor the County's income and spending, amid the ongoing increases in the cost of living. We have secured affordable, fixed energy prices to ensure we can accurately budget for utilities at our properties, as well as shopping around for better value insurance premiums across our policies.

The FundraiseBSG committee has raised £22,400 in grants. Of this, £6,323 was distributed to units in financial difficulty just after the year end. We remain committed to identifying and helping units which face shortfalls in volunteers or resources and are actively researching and applying for grants to support this.

As part of our commitment to identifying and helping units which face shortfalls in volunteers or resources, we have been successful in applying for grants to support this and have employed two part-time development workers since April 2023 who are actively working to recruit new volunteers.

Briarlands, our residential site in South Gloucestershire, had successful summer and autumn seasons in 2022, welcoming Girlguiding units, Scout groups and schools. However, the whole site had to be closed at the start of 2023 after a water leak caused extensive damage to the residential block, Brooks Lodge. Repairs have now been completed and the lodge reopened in August 2023.

Bookings at County HQ continue to rise and a diverse range of internal and external groups meet there on a regular basis. A dedicated management committee has been established and is working to improve accessibility to the building as a matter of high priority.

Bronze, Silver and Gold awards have been presented across all sections, new leaders have qualified in all Divisions, and existing leaders have been earned their "going away" qualification, enabling them to take units away on overnight trips. Access to the leadership qualification - and other Girlguiding trainings - has been greatly improved by courses being made available online on an upgraded learning platform. We are also proud that Guides, Rangers and Leaders have once again been selected to take part in international trips.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2023

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These achievements reflect the dedication, passion and resilience of our members, volunteers, and supporters. They demonstrate the impact Girlguiding BSG has in empowering girls, fostering personal growth and making a positive difference in our communities.

#### **Creating exceptional experiences for girls**

Division commissioners have made it a priority to organise inclusive, whole-division events to bring people together after the pandemic. Examples of this include hundreds of girls and young leaders taking part in Division sleepovers at a trampoline centre and Rainbows learning all about bugs on another Division overnight trip. For many girls, this is their first time away from home overnight.

The magical Santa Train trip for Rainbows and Brownies was well-attended by girls from across the County and one Division's annual Guide pantomime entertained hundreds and raised £3,000 for two charities. Our first County Activity Day since the pandemic took place in March, with girls having the opportunity to try go-karting, rock climbing, abseiling and orienteering.

Parliament Week, an initiative to get young people to think about politics and voting, remains popular within our County with many units taking part. The week is a valuable opportunity for young members to engage with local issues that matter to them. Other activities organised by County and Divisions include days out, camps and pack holidays, forest schools, campfire evenings, boating excursions and theatre and cinema tips. Girls and leaders have also been active within their local communities, taking part in carol and remembrance services and carrying out "random acts of kindness". Girlguiding Bristol & South Gloucestershire members participated in events to mark the passing and funeral of Her Majesty Queen Elizabeth II and celebrating the coronation of Their Majesties King Charles III and Queen Camilla.

This summer we were excited to be part of Unicorn Fest - a trail of colourful unicorn statues in Bristol and beyond which is part of the city's 650<sup>th</sup> anniversary celebrations. Young members of Girlguiding BSG were able to earn a special challenge badge for completing the trail. In July, we once again took part in the Bristol Pride march and festival to celebrate and support the city's LGBTQ+ community.

#### **Developing a rewarding volunteer experience**

In June, all our volunteers were thanked for their contribution to Girlguiding BSG. As part of Volunteers' Week, all leaders and helpers received a badge of thanks, recognising their commitment to volunteering, without which we could not run Girlguiding. We have also made a point of celebrating success – be that for acquiring qualifications or exceptional long service. An awards ceremony took place in June 2023.

Our Development Workers are at the heart of our volunteer recruitment programme and, alongside Division Commissioners and the County team, will support them on their journey to become unit leaders.

The County leadership team has responded to the request from volunteers for content on our website to include a members' area and documents to be available online. The internal grant application form was also made available digitally, making it accessible from computers or mobile phones and simplifying the application process. Other fresh content will continue to be added to our website, which was also rebranded with Girlguiding's updated logo for 2023.

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# **THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2023**

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BSG welcomed new Trustees and Vice Presidents on board and we continue to enjoy support from dedicated groups of Ambassadors 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.

We remain grateful that 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.

#### **Being inclusive and impactful**

Our County continues to welcome girls and volunteers from all backgrounds. We are committed to creating an inclusive environment where every girl – and volunteer - feels valued and celebrated. We are proud of our efforts to foster an inclusive culture that embraces and respects all backgrounds, beliefs, abilities and identities.

The County has awarded grants to girls and young women who would otherwise be unable to take part in activities, including international opportunities.

#### **Making Girlguiding 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 and trainings. We continue to build the County after the pandemic and are updating our budget processes in line with this.

As part of a plan to engage much-needed volunteers, we have recently employed two part-time development workers who are actively recruiting volunteers. To assist them in this role, we are creating a package of training and support for people who come forward to join the County as volunteers. New recruits will be guided through the whole process from signing up to becoming a fully-qualified leader of a sustainable unit.

BSG has featured on local radio and in the press as editorial features and advertisements placed as part of our Membership Growth and Retention programme.

The County Fundraising Committee is researching and applying for grants and funding for specific projects in the County. Recent months have seen fewer opportunities to apply for grants but we remain focused on seeking funding to ensure sustainability for our units. We plan to offer training in grant application techniques to our unit leaders in the coming months.

#### **Financial review**

The main income for the County comes from the annual subscription charge which is collected centrally and paid over to the County in April of each year. The income received in April 2022, for the year to March 2023, was significantly up on the prior year but not back to its pre-pandemic level. Every effort has been made to continue to reduce costs where possible in the current year and we will continue to review and reduce costs where possible. These actions, together with grant funding, means that the Trustees are able to report a surplus of income over expenditure for the year.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2023

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Securing income from sources other than our membership fees will be key to our financial security going forward.

During the year the Association has received income of £138,666 (2022: 99,274) and incurred expenditure of £112,372 (2021: £88,138), resulting in an excess of income over expenditure of £26,294 (2021: £11,136).

#### Going Concern

After making appropriate enquiries, the Trustee Board continues to have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Going Concern accounting policy.

#### Reserves Policy

The unrestricted general purposes fund is free reserves which represent the "working capital" of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. Charity Commission guidelines define free reserves as "income which becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated". The income this fund generates assists in maintaining the core support activities and to finance future activities. The Trustee Board considers that an appropriate policy is to maintain these reserves at a level which would be able to meet, for a period of one year, Guiding, administration and headquarters running costs. The level of free reserves at 31 March 2023 was £69,723 (2022: £206,245) and would cover these costs for just over seven months. This is down considerably from the prior year due to the investments made in the year. The investment funds at 31 March 2023 were £145,000, and whilst not included in the free reserves figure, would be available to cover any expenditure not covered by the free reserves if that situation should arise.

**Designated Funds** are those that the Association has set aside for specific purposes. These funds which are not invested in fixed assets amount to £148,362 (note 19) and could, if required, be utilised for other purposes. The main designated funds are as follows:

- (i) the Legacy fund which holds amounts received following the death of members and supporters and were given without a specific purpose;
- (ii) the Fixed Asset fund which holds the fixed assets at net book value;
- (iii) the Property fund which is used to meet the increasing costs for maintaining the properties for which the County is responsible; and
- (iv) the Briarlands activity site fund which is used for the operation of our County Activity site at Briarlands, near Bitton, South Gloucestershire.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2023**

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**Statement of responsibilities of the trustees**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The trustees have no beneficial interest in the charity.

Approved by the trustees on 11 November 2023 and signed on their behalf by

Lorna Lee - County Commissioner (Joint) and Chair

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 MARCH 2023**

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**Independent examiner's report to the trustees of The Guide Association - Bristol and South Gloucestershire**

I report to the trustees on my examination of the accounts of The Guide Association – Bristol and South Gloucestershire (the Charity) for the year ended 31st March 2023.

**Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Charity 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 proper understanding of the accounts to be reached

Joshua Kingston BSc., ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 11 November 2023

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**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Income from:</b>					
Donations and grants	2	6,241	23,557	29,798	34,031
Guiding activities	3	92,632	-	92,632	61,082
Other trading activities	4	10,756	-	10,756	4,012
Investments	5	5,480	-	5,480	149
<b>Total income</b>		<u>115,109</u>	<u>23,557</u>	<u>138,666</u>	<u>99,274</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Guiding activities	6	44,275	-	44,275	18,465
Administration and general	7	25,876	-	25,876	28,379
County properties	8	42,221	-	42,221	41,294
<b>Total expenditure</b>		<u>112,372</u>	<u>-</u>	<u>112,372</u>	<u>88,138</u>
<b>Net income</b>	9	2,737	23,557	26,294	11,136
Investment losses in the year		(5,000)	-	(5,000)	-
<b>Net movement in funds</b>		(2,263)	23,557	21,294	11,136
<b>Total funds at start of year</b>	18	836,877	17,078	853,955	842,819
<b>Total funds at end of year</b>	18	<u>834,614</u>	<u>40,635</u>	<u>875,249</u>	<u>853,955</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

**The notes on pages 13 to 25 form part of these financial statements**  
**See note 12 for fund-accounting comparative figures**

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**BALANCE SHEET**  
**AS AT 31 MARCH 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	471,529	476,013
Investments	14	145,000	-
		<u>616,529</u>	<u>476,013</u>
<b>Current assets</b>			
Stock		2,662	2,044
Debtors	15	1,072	9,189
Cash at bank and in hand		262,406	371,944
		<u>266,140</u>	<u>383,177</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	16	(7,420)	(5,235)
<b>Net current assets</b>		<u>258,720</u>	<u>377,942</u>
<b>Total assets less current liabilities</b>		<u>875,249</u>	<u>853,955</u>
<b>Net assets</b>		<u><u>875,249</u></u>	<u><u>853,955</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	19	214,723	206,245
Designated funds	19	619,891	630,632
<b>Restricted funds</b>	19	40,635	17,078
<b>Total funds</b>		<u><u>875,249</u></u>	<u><u>853,955</u></u>

These financial statements were approved by the Trustees on 11 November 2023 and are signed on their behalf by:

Lorna Lee  
County Commissioner (Joint) and Chair

**The notes on pages 13 to 25 form part of these financial statements**

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies

#### **Accounting convention**

The financial statements have been prepared in accordance with the historical cost convention (except for investments which have been included at fair value) and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. Please see Trustees Annual Report for further details.

#### **Income**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### **Charitable Activities**

Grants awarded are allocated to charitable activities.

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# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 1 Accounting policies (*continued*)

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

#### **Pension costs and other post-retirement benefits**

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

#### **Tangible fixed assets**

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Activity Centre - straight line	2%
Freehold Property - straight line	5%
Plant and Equipment - straight line	20%
Fixtures and Fittings - straight line	10%

#### **Stock**

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

Donated items are not valued in stock and recognised in income only when sold.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects at the discretion of the

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

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 18 of the financial statements.

#### **Investments**

Investments are recorded initially at fair value which is normally the transaction price excluding transaction costs. Subsequently they are measured at fair value with changes recognised in gains/losses on investments if the fair value can be measured reliably.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 1 Accounting policies (*continued*)

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### Creditors

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any discounts due.

### 2 Income from: Donations and grants

Current Year	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations	6,241	-	6,241
Grants received	-	23,557	23,557
	<u>6,241</u>	<u>23,557</u>	<u>29,798</u>

During the year, the charity received government grants totalling £Nil (2022 - £16,238) in respect of Covid support.

Prior Year	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations	2,793	-	2,793
Grants received	16,238	15,000	31,238
	<u>19,031</u>	<u>15,000</u>	<u>34,031</u>

### 3 Income from: Guiding activities

	Total Funds 2023 £	Total Funds 2022 £
<b>Guiding Activities</b>		
Membership fees and levy	44,394	31,928
Activity fees	27,902	8,458
Income from the use of Briarlands	14,541	17,102
Income from the sale of badges and awards	5,795	3,594
	<u>92,632</u>	<u>61,082</u>

All income from Guiding activities in 2023 and 2022 was unrestricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 4 Income from: Other trading activities

	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>
Rental income for the use of County HQ	6,565	4,012
Other income - insurance claims	4,191	-
	<u>10,756</u>	<u>4,012</u>

All income from other trading activities in 2023 and 2022 was unrestricted.

### 5 Income from: Investments

	<b>Total Funds 2023</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>
Distributions from investments	4,035	-
Interest received	1,445	149
	<u>5,480</u>	<u>149</u>

All income from investments in 2023 and 2022 was unrestricted.

### 6 Expenditure on: Guiding activities

	<b>Total Funds 2023</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Training costs	1,848	1,318	-	1,318
Grants awarded	1,881	8	6,150	6,158
County activities	28,323	5,493	-	5,493
Marketing	7,954	1,742	-	1,742
Badges and awards	4,269	3,754	-	3,754
	<u>44,275</u>	<u>12,315</u>	<u>6,150</u>	<u>18,465</u>

All expenditure on Guiding activities in 2023 was unrestricted.

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# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 7 Expenditure on: Administration and general

	Total Funds 2023	Total Funds 2022
	£	£
Salaries and Wages	19,599	20,094
Subscriptions and donations	35	75
Telephone and postage	1,238	1,376
Printing and stationery	641	825
Motor and travelling	517	662
Computer costs	836	2,227
Legal and professional	949	664
Sundries	200	105
<b>Governance Costs</b>		
Accountancy and IE fees	1,020	900
Trustees' insurance	841	1,451
	<u>25,876</u>	<u>28,379</u>

All expenditure on administration and general in 2023 and 2022 was unrestricted.

### 8 Expenditure on: County Properties

	Total Funds 2023	Total Funds 2022
	£	£
Rates and sewerage	772	522
Ground Rent	10	10
Light & Heat	8,819	6,673
Insurance	6,077	8,458
Cleaning and refuse	5,292	4,644
Repairs and maintenance	5,978	6,119
Depreciation	15,273	14,868
	<u>42,221</u>	<u>41,294</u>

All expenditure on county properties in 2023 and 2022 was unrestricted.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

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**9 Net income for the year**

This is stated after charging:

	<b>2023</b>	2022
	<b>£</b>	£
Independent examiner's fees	1,020	900
Trustees' travel, meeting and training expenses	450	474
Depreciation	15,273	14,868

During the year 2 Trustees (2022: 1) have been reimbursed for their out of pocket travel expenses for £232 (2022: £121). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2021: £Nil).

**10 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2023</b>	2022
	<b>£</b>	£
Wages & salaries	19,471	19,944
Pension contributions	128	150
	<u>19,599</u>	<u>20,094</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2 (2022: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £nil in current and prior year.

**11 Taxation**

The charity is exempt from corporation tax on its charitable activities.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 12 Statement of Financial Activities comparative figures

For the year ended 31 March 2022	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Income from:</b>			
Donations and grants	19,031	15,000	34,031
Guiding activities	61,082	-	61,082
Other trading activities	4,012	-	4,012
Investments	149	-	149
<b>Total income</b>	<u>84,274</u>	<u>15,000</u>	<u>99,274</u>
<b>Expenditure on:</b>			
Guiding Activities	12,315	6,150	18,465
Administration and General	28,379	-	28,379
County Properties	41,294	-	41,294
<b>Total expenditure</b>	<u>81,988</u>	<u>6,150</u>	<u>88,138</u>
<b>Net income/(expenditure) for the year</b>	2,286	8,850	11,136
<b>Total funds at start of year</b>	834,591	8,228	842,819
<b>Total funds at end of year</b>	<u>836,877</u>	<u>17,078</u>	<u>853,955</u>

### 13 Tangible fixed assets

	Activity Centre £	Freehold Property £	Plant and Equipment £	Fixtures and Fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2022	490,721	129,950	15,402	3,380	639,453
Additions	-	-	10,789	-	10,789
At 31 March 2023	<u>490,721</u>	<u>129,950</u>	<u>26,191</u>	<u>3,380</u>	<u>650,242</u>
<b>Depreciation</b>					
At 1 April 2022	93,500	52,412	14,311	3,217	163,440
Charge for the year	9,815	4,140	1,252	66	15,273
At 31 March 2023	<u>103,315</u>	<u>56,552</u>	<u>15,563</u>	<u>3,283</u>	<u>178,713</u>
<b>Net book value</b>					
At 31 March 2023	<u>387,406</u>	<u>73,398</u>	<u>10,628</u>	<u>97</u>	<u>471,529</u>
At 31 March 2022	<u>397,221</u>	<u>77,538</u>	<u>1,091</u>	<u>163</u>	<u>476,013</u>

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**14 Fixed asset investments**

	<b>Investment Funds £</b>	<b>Total £</b>
Additions to investments at cost	150,000	150,000
Net loss on revaluation	(5,000)	(5,000)
Market value at 31 March 2023	<u>145,000</u>	<u>145,000</u>

During the year the charity invested in the M&G Charifund and the CCLA COIF Charities Ethical Investment Fund.

**15 Debtors**

	<b>2023 £</b>	<b>2022 £</b>
<b>Due in less than one year:</b>		
Trade debtors	367	2,563
Prepayments	705	6,373
Other debtors	-	253
	<u>1,072</u>	<u>9,189</u>

**16 Creditors: amounts falling due within one year**

	<b>2023 £</b>	<b>2022 £</b>
Trade creditors	170	2,641
Accruals	1,928	1,054
Deferred Income (Note 17)	1,958	1,245
Other creditors	3,364	295
	<u>7,420</u>	<u>5,235</u>

**17 Deferred income**

	<b>2023 £</b>	<b>2022 £</b>
At 1 April 2022	1,245	2,580
Deferred during the year	1,628	525
Released during the year	(915)	(1,860)
At 31 March 2023	<u>1,958</u>	<u>1,245</u>

Deferred income relates to receipts for Guiding events being held in a future period.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 18 Movement in funds

For the year ended 31 March 2023

	At 1 April 2022 £	Income £	Expenditure & Losses investments £	Transfers £	At 31 March 2023 £
<b>Restricted funds</b>					
H Yeo & A Scillitoe fund	5,254	-	-	-	5,254
Kay Cook Memorial fund	907	-	-	-	907
Membership, Growth and Retention fund	917	-	-	-	917
Development Worker fund	10,000	-	-	-	10,000
Grants for Briarlands Activity Site	-	4,500	-	-	4,500
Hardship grants	-	19,057	-	-	19,057
	<u>17,078</u>	<u>23,557</u>	<u>-</u>	<u>-</u>	<u>40,635</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,205	-	(72)	-	3,133
Briarlands activity site Celebrations and Thanks and Recognition fund	34,505	22,372	(17,206)	(7,950)	31,721
County Badge fund	4,628	-	-	-	4,628
Fixed Asset fund	1,065	5,524	(4,372)	-	2,217
Grant Giving fund	476,013	-	(15,273)	10,789	471,529
Heritage fund	9,242	-	(1,732)	-	7,510
IT fund	5,240	-	-	-	5,240
Legacy fund	4,463	-	-	(2,839)	1,624
Membership, Growth and Retention fund	55,183	33	-	-	55,216
Property fund	6,285	-	(15)	-	6,270
	<u>30,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,803</u>
Total designated funds	630,632	27,929	(38,670)	-	619,891
General funds	206,245	87,180	(78,702)	-	214,723
	<u>836,877</u>	<u>115,109</u>	<u>(117,372)</u>	<u>-</u>	<u>834,614</u>
<b>Total funds</b>	<u>853,955</u>	<u>138,666</u>	<u>(117,372)</u>	<u>-</u>	<u>875,249</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 18 Movement in funds (*continued*)

#### Restricted funds

H Yeo & A Scillitoe fund - To provide training bursaries for Divisions within the County.

Kay Cook Memorial fund - A legacy received from the estate of the late Dorothy Kathleen Anne Cook. The money can be used as either capital or income as the County's trustees shall decide to help in each calendar year one or two guides with financial difficulties from Guide Companies within the area served by the Bristol & South Gloucestershire Guide Association to attend a camp or camps.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Development worker fund - To assist with the costs of employing a development worker to continue our work on membership, growth and retention

Youth sector Support fund - monies received and expended in the prior year towards training, website development and to assist units in financial hardship

Grants - During the year grants were received for hardship to be awarded to units in specific postal areas and to provide additional activities at our County activity site

#### Designated funds

Adult Support, Training and Development - Funds to be used for training County members.

Badminton Cottages - This fund represented the funds held on closure of Badminton Cottages. The Trustees have agreed that these funds should be used in the maintenance and development of the Briarlands Activity Centre and have been transferred to the Briarlands Activity Site designated fund during the prior year.

Briarlands activity site - Funds to be used for the operation of the Briarlands Activity Site.

Celebrations and Thanks and Recognition fund - Established in 2014 to meet the costs of celebrating the Brownie centenary and redesignated during the year to support the costs of member activities for Guiding celebrations.

County Badge fund - Funds for the operation of the purchase of restricted Girlguiding badges and awards.

Fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2023 this reserve amounted to £471,529 (2022: £476,013).

Grant Giving fund - To be used to award grants to members of the County. Grants are awarded in

Heritage fund - To enable the resources and archive systems within the County to be catalogued and stored appropriately to maintain its history.

IT fund - To set aside funds to provide or update IT equipment within the county.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

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### 18 Movement in funds (*continued*)

Legacy fund - Where funds have been donated to the County following the death of a supporter but have not had any restrictions placed on the use of those funds, they have been put aside to ensure that they are used for the benefit of the girls, as the Trustees consider appropriate.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Property fund - To meet the increasing costs of maintaining the properties for which the County is responsible.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 18 Movement in funds (*continued*)

For the year ended 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Restricted funds</b>					
H Yeo & A Scillitoe fund	6,404	-	(1,150)	-	5,254
Kay Cook Memorial fund	907	-	-	-	907
Membership, Growth and Retention fund	917	-	-	-	917
Development Worker Fund	-	10,000	-	-	10,000
Youth Sector Support fund	-	5,000	(5,000)	-	-
	<u>8,228</u>	<u>15,000</u>	<u>(6,150)</u>	<u>-</u>	<u>17,078</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,664	-	(459)	-	3,205
Badminton Cottages	15,161	-	-	(15,161)	-
Briarlands activity site	4,831	27,882	(21,369)	23,161	34,505
Celebrations and Thanks and Recognition fund	4,822	-	(194)	-	4,628
County Badge fund	1,128	2,972	(3,035)	-	1,065
Fixed Asset fund	490,881	-	(14,868)	-	476,013
Grant Giving fund	9,500	-	(258)	-	9,242
Heritage fund	5,240	-	-	-	5,240
IT fund	4,463	-	-	-	4,463
Legacy	55,181	2	-	-	55,183
Membership, Growth and Retention fund	7,141	-	(856)	-	6,285
Property fund	30,803	-	-	-	30,803
	<u>632,815</u>	<u>30,856</u>	<u>(41,039)</u>	<u>8,000</u>	<u>630,632</u>
Total designated funds					
General funds	201,776	53,418	(40,949)	(8,000)	206,245
	<u>834,591</u>	<u>84,274</u>	<u>(81,988)</u>	<u>-</u>	<u>836,877</u>
<b>Total funds</b>	<u>842,819</u>	<u>99,274</u>	<u>(88,138)</u>	<u>-</u>	<u>853,955</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

### 19 Analysis of net assets between funds

	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total
	£	£	£	£
As at 31 March 2023				
Tangible fixed assets	-	471,529	-	471,529
Investments	-	-	145,000	145,000
Other net assets	40,635	148,362	69,723	258,720
	<u>40,635</u>	<u>619,891</u>	<u>214,723</u>	<u>875,249</u>

	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total
	£	£	£	£
As at 31 March 2022				
Tangible fixed assets	-	476,013	-	476,013
Net current assets	17,078	154,619	206,245	377,942
	<u>17,078</u>	<u>630,632</u>	<u>206,245</u>	<u>853,955</u>

### 20 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

### 21 County activity groups

The independent groups which provide specialist activities are governed by their individual constitutions and are responsible for preparing their own annual accounts. The accounts are not included in the accounts of The Guide Association - Bristol and South Gloucestershire. The income and expenditure of the following groups for the year is as follows:

	Income	Expenditure	Funds as at year end
	£	£	£
Avon Scout and Guide Canoe Club (to year ended 31 December 2022)	5,821	(4,999)	4,900
Joint Scout and Guide Rowing and Pulling Club (to year ended 31 December 2022)	3,728	(1,139)	7,835
BP Boathouse (to year ended 31 March 2023)	2,607	(5,587)	36,046
	<u>12,156</u>	<u>(11,725)</u>	<u>53,571</u>

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# Accounts

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Charity no. 282931

**The Guide Association –  
Bristol & South Gloucestershire  
Report and Financial Statements  
31 March 2022**

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2022**

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**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2022**

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**Reference and administrative details**

**For the year ended 31 March 2022**

**Name** The Guide Association - Bristol and South Gloucestershire operating as Girlguiding Bristol & South Gloucestershire.

**Charity number** 282931

**Principal office** County Headquarters  
Westmoreland Road  
Redland  
Bristol, BS6 6YW

**Contact information** Phone: 0117 973 4776  
Email: [admin@girlguidingbsg.org.uk](mailto:admin@girlguidingbsg.org.uk)  
Website: [www.girlguidingbsg.org.uk](http://www.girlguidingbsg.org.uk)

**Trustees** Trustees serving during the year and up to the date of this report were as follows:

Lorna Lee	County Commissioner (Joint)
Marie Golding	County Commissioner (Joint) from 1st July 2021 until 31st March 2022
Keith Bonham MBE DL	Member
Ian Boulton	Member
Roger James	Member
Jess Tolliday	Member until 6th March 2022
Lisa Williams	Division Commissioner member from 1st July 2021
Annie Kantor	Division Commissioner member from 1st July 2021
Lisa Phillips	Division Commissioner member from 1st July 2021
Anne Vaughan-Williams	County Treasurer from 20th November 2021
Marjorie Smith	Member from 29th September 2022
Julia Blackmore	Member from 29th September 2022
Deborah Wilkey	County Commissioner (Joint) from 29th September 2022

**Bankers** CAF Bank Limited  
25 Kings Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JQ

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**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**REPORT OF THE TRUSTEES**  
**YEAR ENDED 31 MARCH 2022**

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**Independent examiner**                      Joshua Kingston BSc., ACA  
  Burton Sweet Limited  
  Chartered Accountants  
  The Clock Tower  
  5 Farleigh Court  
  Old Weston Road  
  Flax Bourton  
  Bristol BS48 1UR

# **THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2022**

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The Trustees present their report and the examined financial statements for the year ended 31 March 2022.

Reference and administrative information set out on pages 1 and 2 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and the Statement of Recommended Practice: Accounting and Reporting by Charities and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019.

#### **Structure, governance and management**

Members of Girlguiding Bristol & South Gloucestershire (the County) are members of Girlguiding, a worldwide movement which started in 1910. 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. Bristol & South Gloucestershire 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's governing document is a constitution which was approved by Girlguiding South West England on 8<sup>th</sup> October 2016. The County is a charity and an unincorporated association.

The Trustee Board includes representation from within and outside the membership to ensure the board has the full complement of skills and professional expertise in areas such as property and finance. Applications from outside the membership are welcome when a vacancy arises. Appointment of members is by interview with representatives of the Trustee Board. The constitution sets out the primary and financial responsibilities of the Trustee Board. Sub-committees manage Finance and Properties and they report to the Trustee Board. The Trustee Board usually meets three times a year.

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

The County has an Operations Board whose membership comprises the County Commissioners and Division Commissioners. It provides leadership on behalf of the Trustees for the strategic direction and delivery of Guiding at a local level. Division Commissioners represent the views of the members in their area. The Operations Board reports to the Trustees. Three Division Commissioners, nominated by members of the Operations Board, serve on the Trustee Board.

Other committees operate to assist the Trustee Board in fulfilling its accounting and organisational responsibilities. The County employs two part-time members of staff, an administrator and a clerk to the Trustee Board.

The County is now led by a team of three County commissioners, each performing a different role with an individual area of responsibility and known collectively as the Covid Recovery Team. Some Divisions also have new commissioners, and new volunteers have been welcomed to the Trustee Board, Finance Committee and other sub-committees.

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# **THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2022**

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#### **Objectives and activities**

Girlguiding Bristol & South Gloucestershire provides a balanced programme of activities for girls and young women between the ages of 4 and 18, who live in the Bristol and South Gloucestershire area, 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. In setting our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit.

Girlguiding has a flexible programme which supports the development of girls and young women. Our volunteers learn, train and develop skills to lead and inspire girls to reach their potential. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life.

Girlguiding Bristol & South Gloucestershire 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. While members are charged subscriptions in their units and fees for additional activities, any members who have difficulty in taking part in activities on financial grounds can be assisted by grants at Division and County level.

#### **Our achievements**

Girlguiding Bristol & South Gloucestershire is part of a UK-wide network of groups. These groups, or units, consist of Rainbows (aged 4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) which meet with their unit leaders at venues across the County. Units are grouped into Divisions, each with their own Commissioner and leadership team. The County has 292 units across 11 Divisions. This shows a small decrease on 2021, a few units having 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 July 2022, the County had 3883 young members (4-18 years old) and 833 adult members compared with July 2021 when we reported 3365 young members and 863 adult members. Whilst the number of members has not reached the pre-pandemic levels of 2020, it is encouraging that our membership has increased in the last 12 months.

A reduction in membership has led to financial difficulties for some units. We have endeavoured to avoid closure where possible and hardship grants were made available to units who were unable to meet membership fees and increased costs in rent for meeting places.

Our team of County commissioners has focused on ensuring that all aspects of our Girlguiding programme have resumed in the County. All mandatory first aid and safeguarding training for leaders has been completed by our volunteers, allowing units to continue to meet and carry out activities. Units are now meeting indoors as well as getting out and about. Residential trips have taken place, our committees have been able to meet face-to-face and staff have returned to working at our County Headquarters.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2022

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There has been emphasis on supporting leaders in their return to face-to-face guiding, which our 11 Division commissioners have facilitated. The Division commissioners have also been instrumental in helping to decide priorities for Briarlands Activity Centre and County HQ, and how we can address our shortfall in volunteers. This consultation at Division level with our volunteers is vital and will continue going forward.

To continue to facilitate the conversation between our board of Trustees and our volunteers, the board has its own email address to allow volunteers to get in touch if they have a question or issue. They are also holding a “meet the trustees” open morning for members, and it is hoped this will become a regular fixture.

Our Finance Committee has undertaken an overhaul of our financial processes and County budgets. It was regarded as a priority to ensure that, despite the impact of the pandemic and the current increase in the cost of living, the County should continue to be financially viable in the future and able to offer opportunities to girls and young women across Bristol and South Gloucestershire.

The FundraiseBSG committee has raised £15,000 in grants. Of this, £3,000 was distributed to units in financial difficulty. We remain committed to identifying and helping units which face shortfalls in volunteers or resources and are actively researching and applying for grants to support this.

At Briarlands, our county residential site in South Gloucestershire, unit holidays have resumed, the archery range is to reopen and there are plans for a new garden area at the site. Bookings at County HQ are numerous, particularly for external users which in turn generates extra income for the county. In addition, we have welcomed a Guide unit to County HQ for its regular unit meetings; this is the first time a unit has met at our County HQ for many years.

#### **Creating exceptional experiences for girls**

With the change nationally of the age at which girls can join Girlguiding, several Rainbow units have welcomed their first four-year-old members. This change has increased the number of Rainbows that we have in our County, although waiting lists in some areas are still long.

We were thrilled to be able to take 380 Rainbows and Brownies on a Santa Train trip in November 2021. This ever-popular seasonal activity had not taken place since 2019 so it was a joy for leaders and volunteers to see the girls experiencing this once more.

With the recommencement of community events, we were able to have a presence at many community events from local fetes to services of remembrance. Divisions are partnering with locally based firms to deliver workshops and activities. With the return to face-to-face unit meetings, girls and young women have enjoyed taking part in a range of activities including climbing, bug hunts, bake-offs, sleepovers, trips to the zoo, ten-pin bowling and crazy golf. Having ambitiously taken to video in 2020, the annual Girlguiding pantomime for a number of units in one Division returned to performing in front of a delighted audience in December and raised £2,700 for charity. One Division carried out a “random acts of kindness” initiative, leaving gifts of potted plants on neighbourhood doorsteps. Other activities within the unit meetings have focused on STEM with units making slime and constructing structures out of recycled materials, arts and crafts and history. Parliament week, an initiative to get young people to think and the financial uncertainties that it faces. nd voting remains popular within our county with many units taking part and earning a special badge. Several units wrote to their local MPs about local issues that concern them, and some units received visits from their MP or local councillors. Experiences like this give our young members a voice to speak out on local issues that matter to them.

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## **THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**

### **REPORT OF THE TRUSTEES**

#### **YEAR ENDED 31 MARCH 2022**

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The Platinum Jubilee in June 2022, marking 70 years of the reign of the late Queen Elizabeth II, who was Girlguiding's patron, was a big occasion and our County, Divisions and units organised a huge array of activities and celebrations. For many Divisions, this was their first large event since the pandemic. The County hosted a Jubilee Beacon lighting event and many units carried out activities focussed on the Queen and Girlguiding through the decades of her reign.

Several of our members have been selected for prestigious international guiding trips and we look forward to hearing about their experiences.

#### **Developing a rewarding volunteer experience**

Our commitment to ensure a culture of transparency in the County continues. Our County-wide survey of members has been followed up with suggestions for changes being considered and 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. Grant funding of £1,000 was allocated to the redesign and relaunch of BSG's website, and this went live in March 2022. Feedback from users has been positive and 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 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 that have been 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 in all Divisions, allowing us to show gratitude to members whose dedication and commitment has been invaluable to the organisation. Twenty awards including those given out for exemplary service were given out at the County annual award ceremony, which was able to return to its usual in person format and was attended by local dignitaries. A number of our members have also been nominated for awards at Region level.

In July, some of our volunteers took part in the Bristol Pride march and event to celebrate and support the city's LGBTQ+ community.

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.

#### **Being inclusive and impactful**

Our County continues to welcome girls and volunteers from all backgrounds.

We successfully secured grant funding to support units in the most deprived areas of our County, where the number of girls and volunteers have been most impacted over recent years. Fundraising for this will continue as we try to address increasing costs for units and members, particularly in the rise in expense to hire meeting venues. The Trustees are aware that continued support will be required to ensure they are able to run successful units and we continue to seek extra income through grant applications to support units.

# **THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2022**

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As trips and excursions resume, the County has awarded grants to girls and young women who would otherwise be unable to take part in these activities, including international opportunities.

#### **Making Girlguiding 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 and trainings.

As part of a plan to engage much-needed volunteers, it is our intention to employ a development worker in the coming 12 months to actively recruit volunteers. In addition to this role, we are creating a package of training and support for people who come forward to join the County as volunteers. The aim is to ensure new volunteers are guided through the whole process from signing up to becoming a fully-qualified leader of a sustainable unit.

Divisions are also focusing on membership growth and retention (MGR) with their own recruitment and publicity campaigns. County and Division news has featured in the local press as editorial features as well as advertisements placed as part of these initiatives.

The County fundraising committee is researching and applying for grants and funding for specific projects in the County. We plan to offer training in grant application techniques to our unit leaders in the coming months.

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.

The number of members becoming young leaders and adult leaders is very encouraging. Some have joined units as a result of a partnership with the Duke of Edinburgh Award scheme to support units with too few leaders, while others have progressed from young leaders to the adult leadership scheme.

The leadership team remains on track to hand over a sustainable, well-resourced County to a new County commissioner or team in Spring 2023.

#### **Financial review**

The main income for the County comes from the annual subscription charge which is collected centrally and paid over to the County in April of each year. The income received in April 2021, for the year to March 2022, was significantly reduced from prior years due to the reduction in membership as a result of the pandemic. Prior to the pandemic, the Trustees had reconsidered the designated funds held and took the decision to release some of these to general reserves which has placed the County in a better financial position to meet the challenges faced. Every effort has been made to continue to reduce costs where possible in the current year and we will continue to review and reduce costs where possible. These actions, together with grant funding, means that the Trustees are able to report a surplus of income over expenditure for the year.

Securing income from sources other than our membership fee will be key to our financial security going forward.

During the year the Association has received income of £99,274 (2021: £143,757) and incurred expenditure of £88,138 (2021: £82,034), resulting in an excess of income over expenditure of £11,136 (2021: £61,573).

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# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## REPORT OF THE TRUSTEES

### YEAR ENDED 31 MARCH 2022

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#### Going Concern

After making appropriate enquiries, the Trustee Board continues to have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Going Concern accounting policy.

#### Reserves Policy

The unrestricted general purposes fund is free reserves which represent the "working capital" of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. Charity Commission guidelines define free reserves as "income which becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated". The income this fund generates assists in maintaining the core support activities and to finance future activities. The Trustee Board considers that an appropriate policy is to maintain these reserves at a level which would be able to meet, for a period of one year, Guiding, administration and headquarters running costs. The level of free reserves at 31 March 2022 exceeds the agreed policy to cover 12 months of expenditure, which puts the Charity in a good financial position to see it through the ongoing recovery from the effects of the pandemic and the financial uncertainties that it faces.

**Designated Funds** are those that the Association has set aside for specific purposes. These funds which are not invested in fixed assets amount to £154,619 (note 17) and could, if required, be utilised for other purposes. The main designated funds are as follows:

- (i) the Legacy fund which holds amounts received following the death of members and supporters and were given without a specific purpose;
- (ii) the Fixed Asset fund which holds the fixed assets at net book value;
- (iii) the Property fund which is used to meet the increasing costs for maintaining the properties for which the County is responsible; and
- (iv) the Briarlands activity site fund which is used for the operation of our County Activity site at Briarlands.

#### Statement of responsibilities of the trustees

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charity for the year. In preparing those financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
  - observe the methods and principles in the Charities SORP;
  - make judgements and accounting estimates that are reasonable and prudent;
  - state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
  - prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.
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# **THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**

## **REPORT OF THE TRUSTEES**

### **YEAR ENDED 31 MARCH 2022**

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The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions. The trustees have no beneficial interest in the charity.

Approved by the trustees on 22nd November 2022 and signed on their behalf by

Lorna Lee - County Commissioner (Joint) and Chair

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 MARCH 2022**

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**Independent examiner's report to the trustees of The Guide Association – Bristol and South Gloucestershire**

I report to the trustees on my examination of the accounts of The Guide Association – Bristol and South Gloucestershire (the Charity) for the year ended 31st March 2022.

**Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Charity 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.

Joshua Kingston BSc., ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 22nd November 2022

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Income from:</b>					
Donations and grants	2	19,031	15,000	34,031	89,629
Guiding activities	3	61,082	-	61,082	54,053
Other trading activities	4	4,161	-	4,161	105
<b>Total income</b>		<u>84,274</u>	<u>15,000</u>	<u>99,274</u>	<u>143,787</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Guiding Activities	5	12,315	6,150	18,465	14,468
Administration and General	6	28,379	-	28,379	26,654
County Properties	7	41,294	-	41,294	40,912
<b>Total expenditure</b>		<u>81,988</u>	<u>6,150</u>	<u>88,138</u>	<u>82,034</u>
<b>Net income/(expenditure) and net movement in funds</b>	8	2,286	8,850	11,136	61,753
<b>Total funds at start of year</b>	16	834,591	8,228	842,819	781,066
<b>Total funds at end of year</b>	16	<u>836,877</u>	<u>17,078</u>	<u>853,955</u>	<u>842,819</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 13 to 25 form part of these financial statements  
See note 11 for fund-accounting comparative figures

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	12	476,013	490,881
		<u>476,013</u>	<u>490,881</u>
<b>Current assets</b>			
Stock		2,044	2,337
Debtors	13	9,189	10,535
Cash at bank and in hand		371,944	345,365
		<u>383,177</u>	<u>358,237</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	14	(5,235)	(6,299)
		<u>377,942</u>	<u>351,938</u>
<b>Net current assets</b>			
		<u>853,955</u>	<u>842,819</u>
<b>Total assets less current liabilities</b>			
		<u>853,955</u>	<u>842,819</u>
<b>Net assets</b>			
		<u><u>853,955</u></u>	<u><u>842,819</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	17	206,245	201,776
Designated funds	17	630,632	632,815
<b>Restricted funds</b>			
	17	17,078	8,228
		<u>853,955</u>	<u>842,819</u>
<b>Total funds</b>			
		<u><u>853,955</u></u>	<u><u>842,819</u></u>

These financial statements were approved by the Trustees on 22nd November 2022 and are signed on their behalf by:

Lorna Lee  
County Commissioner (Joint) and Chair

The notes on pages 13 to 25 form part of these financial statements

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies

#### **Accounting convention**

The financial statements have been prepared in accordance with the historical cost convention and in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in October 2019 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

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 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 in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. Please see Trustees Annual Report for further details.

#### **Income**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### **Charitable Activities**

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

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# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 1 Accounting policies (*continued*)

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Governance costs are included within support costs.

#### **Pension costs and other post-retirement benefits**

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

#### **Tangible fixed assets**

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Activity Centre - straight line	2%
Freehold Property - straight line	5%
Equipment - straight line	20%
Fixtures and Fittings - straight line	10%

#### **Stock**

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

Donated items are not valued in stock and recognised in income only when sold.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 16 of the financial

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### **Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any discounts due.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 2 Income from: Donations and grants

Current Year	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations	2,793	-	2,793	48,147
Grants received	16,238	15,000	31,238	41,482
	<u>19,031</u>	<u>15,000</u>	<u>34,031</u>	<u>89,629</u>

During the year, the charity received government grants totalling £16,238 (2021 - £41,482) in respect of Covid support. All income from donations and grants in 2021 was unrestricted.

### 3 Income from: Guiding activities

	Total Funds 2022	Total Funds 2021
	£	£
<b>Guiding Activities</b>		
Membership fees and levy	31,928	50,087
Activity fees	8,458	887
Income from the use of Briarlands	17,102	208
Income from the sale of badges and awards	3,594	2,871
	<u>61,082</u>	<u>54,053</u>

All income from Guiding activities in 2022 and 2021 was unrestricted.

### 4 Income from: Other trading activities

	Total Funds 2022	Total Funds 2021
	£	£
Rental income for the use of County HQ	4,012	-
Deposit income	149	105
	<u>4,161</u>	<u>105</u>

All income from other trading activities in 2022 and 2021 was unrestricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 5 Expenditure on: Guiding Activities

<b>Current Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>
Training costs	1,318	-	1,318
Grants awarded	8	6,150	6,158
County activities	5,493	-	5,493
Marketing	1,742	-	1,742
Badges and awards	3,754	-	3,754
	<u>12,315</u>	<u>6,150</u>	<u>18,465</u>

  

<b>Prior Year</b>	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
Training costs	-	510	510
Grants awarded	500	120	620
County activities	1,405	-	1,405
Marketing	150	-	150
Depreciation	-	9,314	9,314
Badges and awards	2,469	-	2,469
	<u>4,524</u>	<u>9,944</u>	<u>14,468</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 6 Expenditure on: Administration and General

	<b>Total Funds 2022</b>	Total Funds 2021
	£	£
Salaries and Wages	20,094	18,128
Subscriptions and donations	75	818
Telephone and postage	1,376	1,401
Printing and stationery	825	25
Motor and travelling	662	(165)
Computer costs	2,227	933
Legal and professional	664	996
Storage costs	-	400
Bad debts	-	255
Sundries	105	165
<b>Governance Costs</b>		
Accountancy and IE fees	900	2,220
Trustees' insurance	1,451	1,478
	<u>28,379</u>	<u>26,654</u>

All expenditure on administration and general in 2021 was unrestricted.

### 7 Expenditure on: County Properties

	<b>Total Funds 2022</b>	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£	£
Rates and sewerage	522	460	-	460
Ground Rent	10	10	-	10
Light & Heat	6,673	3,598	-	3,598
Insurance	8,458	7,772	-	7,772
Cleaning and refuse	4,644	768	-	768
Repairs and maintenance	6,119	7,871	-	7,871
Depreciation	14,868	3,732	-	3,732
Refurbishment of Headquarters	-	15,701	1,000	16,701
	<u>41,294</u>	<u>39,912</u>	<u>1,000</u>	<u>40,912</u>

All expenditure on county properties in 2022 was unrestricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 8 Net income/(expenditure) for the year

This is stated after charging:

	<b>2022</b>	2021
	£	£
Independent examiner's fees	900	2,220
Trustees' travel, meeting and training expenses	474	1,478
Depreciation	14,868	13,046

During the year 1 Trustee (2021: 1) has been reimbursed for their out of pocket travel expenses for £121 (2021: £78). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2021: £Nil).

### 9 Staff costs and numbers

The aggregate payroll costs were:

	<b>2022</b>	2021
	£	£
Wages & salaries	19,944	18,020
Pension contributions	150	108
	<u>20,094</u>	<u>18,128</u>

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2 (2021: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £nil in current and prior year.

### 10 Taxation

The charity is exempt from corporation tax on its charitable activities.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 11 Statement of Financial Activities comparative figures

For the year ended 31 March 2021	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Income from:</b>			
Donations and grants	89,629	-	89,629
Guiding activities	54,053	-	54,053
Other trading activities	105	-	105
<b>Total income</b>	<u>143,787</u>	<u>-</u>	<u>143,787</u>
<b>Expenditure on:</b>			
Guiding Activities	4,524	9,944	14,468
Administration and General	26,654	-	26,654
County Properties	39,912	1,000	40,912
<b>Total expenditure</b>	<u>71,090</u>	<u>10,944</u>	<u>82,034</u>
<b>Net income/(expenditure) for the year</b>	72,697	(10,944)	61,753
Transfers between funds	438,298	(438,298)	-
<b>Net movement in funds</b>	<u>510,995</u>	<u>(449,242)</u>	<u>61,753</u>
<b>Total funds at start of year</b>	323,596	457,470	781,066
<b>Total funds at end of year</b>	<u>834,591</u>	<u>8,228</u>	<u>842,819</u>

### 12 Tangible fixed assets

	Activity Centre £	Freehold Property £	Equipment £	Fixtures and Fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2021					
and at 31 March 2022	<u>490,721</u>	<u>129,950</u>	<u>15,402</u>	<u>3,380</u>	<u>639,453</u>
<b>Depreciation</b>					
At 1 April 2021	83,686	48,273	13,462	3,152	148,571
Charge for the year	9,814	4,140	848	66	14,868
and at 31 March 2022	<u>93,500</u>	<u>52,412</u>	<u>14,309</u>	<u>3,217</u>	<u>163,439</u>
<b>Net book value</b>					
and at 31 March 2022	<u>397,221</u>	<u>77,538</u>	<u>1,092</u>	<u>163</u>	<u>476,013</u>
At 31 March 2021	<u>407,035</u>	<u>81,678</u>	<u>1,940</u>	<u>228</u>	<u>490,881</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 13 Debtors

	2022	2021
	£	£
<b>Due in less than one year:</b>		
Trade debtors	2,563	-
Prepayments	6,373	9,771
Other debtors	253	764
	<u>9,189</u>	<u>10,535</u>

### 14 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	2,641	-
Accruals	1,054	3,693
Deferred Income (Note 15)	1,245	2,580
Other creditors	295	26
	<u>5,235</u>	<u>6,299</u>

### 15 Deferred income

	2022	2021
	£	£
At 1 April 2021	2,580	2,650
Deferred during the year	525	2,580
Released during the year	(1,860)	(2,650)
At 31 March 2022	<u>1,245</u>	<u>2,580</u>

Deferred income relates to receipts for Guiding events being held in a future period.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 16 Movement in funds

For the year ended 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
<b>Restricted funds</b>					
H Yeo & A Scillitoe fund	6,404	-	(1,150)	-	5,254
Kay Cook Memorial fund	907	-	-	-	907
Membership, Growth and Retention fund	917	-	-	-	917
Development Worker fund	-	10,000	-	-	10,000
Youth Sector Support fund	-	5,000	(5,000)	-	-
	<u>8,228</u>	<u>15,000</u>	<u>(6,150)</u>	<u>-</u>	<u>17,078</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,664	-	(459)	-	3,205
Badminton Cottages	15,161	-	-	(15,161)	-
Briarlands activity site	4,831	27,882	(21,369)	23,161	34,505
Celebrations and Thanks and Recognition fund	4,822	-	(194)	-	4,628
County Badge fund	1,128	2,972	(3,035)	-	1,065
Fixed Asset fund	490,881	-	(14,868)	-	476,013
Grant Giving fund	9,500	-	(258)	-	9,242
Heritage fund	5,240	-	-	-	5,240
IT fund	4,463	-	-	-	4,463
Legacy fund	55,181	2	-	-	55,183
Membership, Growth and Retention fund	7,141	-	(856)	-	6,285
Property fund	30,803	-	-	-	30,803
Total designated funds	632,815	30,856	(41,039)	8,000	630,632
General funds	201,776	53,418	(40,949)	(8,000)	206,245
	<u>834,591</u>	<u>84,274</u>	<u>(81,988)</u>	<u>-</u>	<u>836,877</u>
<b>Total funds</b>	<u>842,819</u>	<u>99,274</u>	<u>(88,138)</u>	<u>-</u>	<u>853,955</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 16 Movement in funds (*continued*)

#### Restricted funds

H Yeo & A Scillitoe fund - To provide training bursaries for Divisions within the County.

Kay Cook Memorial fund - A legacy received from the estate of the late Dorothy Kathleen Anne Cook. The money can be used as either capital or income as the County's trustees shall decide to help in each calendar year one or two guides with financial difficulties from Guide Companies within the area served by the Bristol & South Gloucestershire Guide Association to attend a camp or camps.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Development worker fund - To assist with the costs of employing a development worker to continue our work on membership, growth and retention

Youth sector Support fund - Monies received and expended in the year towards training, website development and to assist units in financial hardship.

Headquarters Development Fund - Monies raised for improvements to access and facilities at County HQ. Following completion of the development work, the balance, which is all represented by fixed assets, has been moved to the fixed asset fund.

Briarlands fund - Monies raised by the County to meet the cost of the purchase of the County activity site together with the costs of developing amenities at the site. During the year the balance, which is all represented by fixed assets, has been moved to the fixed asset fund.

#### Designated funds

Adult Support, Training and Development - Funds to be used for training County members.

Badminton Cottages - This fund represented the funds held on closure of Badminton Cottages. The trustees have agreed that these funds should be used in the maintenance and development of the Briarlands Activity Centre and have been transferred to the Briarlands Activity Site designated fund during the year.

Briarlands activity site - Funds to be used for the operation of the Briarlands Activity Site.

Celebrations and Thanks and Recognition fund - Established in 2014 to meet the costs of celebrating the Brownie centenary and redesignated during the year to support the costs of member activities for Guiding celebrations.

County Badge fund - Funds for the operation of the purchase of restricted Girlguiding badges and awards.

Fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2022 this reserve amounted to £476013 (2021: £490881).

Grant Giving fund - To be used to award grants to members of the County. Grants are awarded in accordance with pre-determined criteria.

Heritage fund - To enable the resources and archive systems within the County to be catalogued and stored appropriately to maintain its history.

IT fund - To set aside funds to provide or update IT equipment within the county.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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### 16 Movement in funds (*continued*)

Legacy fund - Where funds have been donated to the County following the death of a supporter but have not had any restrictions placed on the use of those funds, they have been put aside to ensure that they are used for the benefit of the girls, as the Trustees consider appropriate.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Property fund - To meet the increasing costs of maintaining the properties for which the County is

Headquarters fund - To meet the costs of maintaining and improving County headquarters. These funds were transferred to the Designated Property Fund during the prior year.

Headquarters development fund - Fund set up during prior years for the improvements to access and facilities at County HQ, Westmoreland Road. The funds were transferred to the Designated Property Fund during the prior year.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 16 Movement in funds (*continued*)

For the year ended 31 March 2021

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
<b>Restricted funds</b>					
Briarlands fund	400,082	-	(9,314)	(390,768)	-
H Yeo & A Scillitoe fund	6,914	-	(510)	-	6,404
Kay Cook Memorial fund	1,027	-	(120)	-	907
Membership, Growth and Retention fund	917	-	-	-	917
Headquarters development fund	47,930	-	(1,000)	(46,930)	-
Other	600	-	-	(600)	-
	<u>457,470</u>	<u>-</u>	<u>(10,944)</u>	<u>(438,298)</u>	<u>8,228</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,328	434	(98)	-	3,664
Badminton Cottages	15,161	-	-	-	15,161
Briarlands activity site Celebrations and Thanks and Recognition fund	5,106	-	(284)	-	4,822
County Badge fund	842	2,871	(2,585)	-	1,128
Fixed Asset fund	55,831	-	(3,732)	438,782	490,881
Grant Giving fund	10,000	-	(500)	-	9,500
Headquarters fund	12,242	-	-	(12,242)	-
Headquarters development fund	19,280	-	(15,851)	(3,429)	-
Heritage fund	5,240	-	-	-	5,240
IT fund	4,463	-	-	-	4,463
Legacy	7,922	47,259	-	-	55,181
Membership, Growth and Retention fund	7,291	-	(150)	-	7,141
Property fund	15,132	-	-	15,671	30,803
Other	85	-	-	(85)	-
	<u>161,923</u>	<u>71,537</u>	<u>(39,342)</u>	<u>438,697</u>	<u>632,815</u>
General funds	161,673	72,250	(31,748)	(399)	201,776
	<u>323,596</u>	<u>143,787</u>	<u>(71,090)</u>	<u>438,298</u>	<u>834,591</u>
<b>Total funds</b>	<u>781,066</u>	<u>143,787</u>	<u>(82,034)</u>	<u>-</u>	<u>842,819</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

### 17 Analysis of net assets between funds

<b>As at 31 March 2022</b>	<b>Restricted Funds £</b>	<b>Unrestricted Designated Funds £</b>	<b>Unrestricted General Funds £</b>	<b>Total £</b>
Tangible fixed assets	-	476,013	-	476,013
Other net assets	17,078	154,619	206,245	377,942
	<u>17,078</u>	<u>630,632</u>	<u>206,245</u>	<u>853,955</u>

  

<b>As at 31 March 2021</b>	<b>Restricted Funds £</b>	<b>Unrestricted Designated Funds £</b>	<b>Unrestricted General Funds £</b>	<b>Total £</b>
Tangible fixed assets	-	490,881	-	490,881
Net current assets	8,228	141,934	201,776	351,938
	<u>8,228</u>	<u>632,815</u>	<u>201,776</u>	<u>842,819</u>

### 18 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

### 19 County activity groups

The independent groups which provide specialist activities are governed by their individual constitutions and are responsible for preparing their own annual accounts. The accounts are not included in the accounts of The Guide Association - Bristol and South Gloucestershire. The income and expenditure of the following groups for the year is as follows:

	<b>Income £</b>	<b>Expenditure £</b>	<b>Funds as at year end £</b>
Avon Scout and Guide Canoe Club (to year ended 31 December 2021)	2,836	(2,675)	4,078
Joint Scout and Guide Rowing and Pulling Club (to year ended 31 December 2021)	1,631	(967)	5,246
BP Boathouse (to year ended 31 March 2022)	11,942	(5,363)	39,026
	<u>16,409</u>	<u>(8,005)</u>	<u>47,330</u>

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# Accounts

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Charity no. 282931

**The Guide Association –  
Bristol & South Gloucestershire  
Report and Financial Statements  
31 March 2021**

**The Guide Association - Bristol and South Gloucestershire**

**Financial Statements**

**For the year ended 31 March 2021**

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## The Guide Association - Bristol and South Gloucestershire

### Report of the Trustees

For the year ended 31 March 2021

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#### Reference and administrative details

For the year ended 31 March 2021

**Name** The Guide Association - Bristol and South Gloucestershire operating as Girlguiding Bristol & South Gloucestershire.

**Charity number** 282931

**Principal office** County Headquarters  
Westmoreland Road  
Redland  
Bristol, BS6 6YW

**Contact information** Phone: 0117 973 4776  
Email: [admin@girlguidingbsg.org.uk](mailto:admin@girlguidingbsg.org.uk)  
Website: [www.girlguidingbsg.org.uk](http://www.girlguidingbsg.org.uk)

**Trustees** Trustees serving during the year and up to the date of this report were as follows:

Lorna Lee	County Commissioner and Chair from 22 <sup>nd</sup> March 2021
Diane Boualt	County Commissioner and Chair from 7 <sup>th</sup> November 2020 until 12 <sup>th</sup> March 2021
Maria Jenkins	County Commissioner and Chair until 7 <sup>th</sup> November 2021
Marie Golding	County Commissioner from 1 <sup>st</sup> July 2021
Sarah French	County Commissioner from 7 <sup>th</sup> November 2021 until 22 <sup>nd</sup> March 2021
Keith Bonham MBE, DL	Member
Ian Boulton	Member
Roger James	Member
Jess Tolliday	Member
Libby Alcock	Member until 7 <sup>th</sup> November 2021
Lisa Williams	Assistant County Commissioner until 7 <sup>th</sup> November 2021 and Division Commissioner member from 1 <sup>st</sup> July 2021
Angela Shean	Assistant County Commissioner until 7 <sup>th</sup> November 2021
Annie Kantor	Division Commissioner member from 1 <sup>st</sup> July 2021
Lisa Phillips	Division Commissioner member from 1 <sup>st</sup> July 2021
Rosalind Abbott	Division Commissioner member until 31 <sup>st</sup> March 2021
Elaine Roch	Division Commissioner member until 31 <sup>st</sup> March 2021
Liz Royle	Division Commissioner member until 31 <sup>st</sup> March 2021
Anne Vaughan-Williams	County Treasurer from 20 <sup>th</sup> November 2021

**The Guide Association - Bristol and South Gloucestershire**

**Report of the Trustees**

**For the year ended 31 March 2021**

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**Bankers**                      CAF Bank Limited  
25 Kings Avenue  
Kings Hill  
West Malling  
Kent, ME19 4JQ

**Independent  
examiner**                      Joshua Kingston BSc., ACA  
Burton Sweet Limited,  
Chartered Accountants  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2021**

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The Trustees present their report and the examined financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) published on 16 July 2014.

#### **Structure, governance and management**

Members of Girlguiding Bristol & South Gloucestershire (the County) are members of Girlguiding, a worldwide movement which started in 1910. 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. Bristol & South Gloucestershire 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's governing document is a constitution which was approved by Girlguiding South West England on 8<sup>th</sup> October 2016. The County is a charity and an unincorporated association.

The Trustee Board includes representation from within and outside the membership to ensure the board has the full complement of skills and professional expertise in areas such as property and finance. Applications from outside the membership are welcome when a vacancy arises. Appointment of members is by interview with representatives of the Trustee Board. The constitution sets out the primary and financial responsibilities of the Trustee Board. Sub-committees manage Finance and Properties and they report to the Trustee Board. The Trustee Board usually meets three times a year.

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

The County has an Operations Board whose membership comprises the County Commissioners and Division Commissioners. It provides leadership on behalf of the Trustees for the strategic direction and delivery of Guiding at a local level. Division Commissioners represent the views of the members in their area. The Operations Board reports to the Trustees. Three Division Commissioners, nominated by members of the Operations Board, serve on the Trustee Board.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2021**

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Other committees operate to assist the Trustee Board in fulfilling its accounting and organisational responsibilities. The County employs two part-time members of staff, an administrator and a clerk to the Trustee Board.

Internal challenges have also been overcome following the end of the terms of office of the County Commissioner and Assistant County Commissioners. After an interim arrangement for 5 months, we have successfully managed the transition to a new form of County leadership. The County is now led by a team of five County commissioners, each performing a different role with an individual area of responsibility and known collectively as the Covid Recovery Team. Some Divisions also have new commissioners, and new volunteers have been welcomed to the Trustee Board, Finance Committee and other sub-committees.

#### **Objectives and activities**

Girlguiding Bristol & South Gloucestershire provides a balanced programme of activities for girls and young women between the ages of 5 and 18, who live in the Bristol and South Gloucestershire area, 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. In setting our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit.

Girlguiding has a flexible programme which supports the development of girls and young women. Our volunteers learn, train and develop skills to lead and inspire girls to reach their potential. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life.

Girlguiding Bristol & South Gloucestershire 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. While members are charged subscriptions in their units and fees for additional activities, any members who have difficulty in taking part in activities on financial grounds can be assisted by grants at Division and County level.

#### **Achievements and performance**

Girlguiding Bristol & South Gloucestershire is part of a UK-wide network of groups. These groups, or units, consist of Rainbows (aged 5-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) which meet with their unit leaders at venues across the County. Units are grouped into Divisions, each with their own Commissioner and leadership team. The County has 308 units across 11 Divisions. This shows a small decrease having made the decision to close a number of units whose future had been assessed as not viable primarily due to a lack of volunteers to lead those units. Girls were offered places in alternative units to ensure they were able to continue in Girlguiding.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2021**

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At the end of July 2021, the County had 3365 young members (5-18 years old), 933 adult members and 123 recognised volunteers compared with July 2020 when we reported 4703 young members, 1017 adult members and 309 recognised volunteers. The number of members retained was in line with the National percentage and it is encouraging that since our census in February 2021, we have an additional 496 girls and 106 adult members.

The reduction in membership has led to financial difficulties for some units. We have endeavoured to avoid closure where possible and hardship grants were made available to units who were unable to meet membership fees. We are aware that the financial impact of the Covid Pandemic will be felt for many months to come, so ongoing monitoring of unit finances is in place to identify and avoid shortfalls.

The Girlguiding Bristol & South Gloucestershire strategic plan follows the aims and objectives of Girlguiding's strategic plan "Today, Tomorrow, Together". The plan is divided into sections with goals: Creating exceptional experiences for girls, Developing a rewarding volunteer experience, Being inclusive and impactful and Making Girlguiding sustainable for the future.

A challenging year did not prevent us from ensuring Girlguiding continued in Bristol & South Gloucestershire.

At the start of the Covid 19 Pandemic with units forced to suspend face to face activities, we swiftly moved to online meetings, events and activities at all levels and our staff members worked from home.

An effective system of risk assessment is in place which is designed to adapt as Government regulations and Girlguiding procedures change. As restrictions eased, we supported volunteers to recommence face to face unit activities initially outdoors and then inside when this was permitted. This support will continue as the Covid pandemic evolves.

During spring and summer 2021, we were able to safely open County properties. The outdoor space at Briarlands Activity Centre has been in use from April and the lodge from June. For the first time local schools are using the centre for class camps. With employee risk assessments in place, staff have been able to resume work at our County Headquarters. The newly-refurbished HQ has been used for Covid-compliant face-to-face First Response practical sessions (First aid training).

#### **Creating exceptional experiences for girls**

Our leaders have striven to stay in contact with girls in their units as often as possible, technology and restrictions permitting. Social media apps, video conferencing software and activity packs delivered to girls' homes have all been employed. There have been numerous virtual sleepovers. Many girls joined Scouts for Camp@Home – a world record attempt for the largest ever indoor camping event, sleeping overnight in tents or home-made dens. One Division arranged for s'mores kits (chocolate biscuits, marshmallows and skewers) to be delivered to 60 families so they could all take part in an online campfire.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2021**

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During lockdown Guides took part in a UK-wide online combat and boxing session and joined a tutorial to make scones and butter from scratch for Mothering Sunday. When meetings resumed outdoors, units cooked in the open air in local parks, made bug hotels in community spaces, went horse-riding and canoeing and took classes in rhythmic drumming and forest skills. One annual pantomime moved online – scenes were filmed in girls' homes and video editing skills were quickly learned so the show could be aired online. Some £1,155 was raised for charity through donations from people watching the panto. Other girls came together to watch online pantos. One unit had a virtual visit from the Chief Guide and the Lord Mayor and the Deputy Lord Mayor also each joined a virtual unit meeting. Units have had virtual visits from other organisations and charities to tell them about their work. Our County partnership with the Great Western Air Ambulance Charity continues and to date funds have been raised through activities as part of a challenge badge which we are told have paid for 3 potential life-saving missions. Members have found unusual and selfless ways to raise funds and awareness; a Rainbow donated her hair to the Little Princess Trust so it can be used to make a wig for a young cancer patient. Our County organised an online activity day when activities were available to girls including Bollywood dancing at our Sangam World Centre, cooked chocolate brownies with a chef in Singapore, did a modelling workshop with Aardman Animations and finished with a virtual campfire. Rainbows, Brownies, Guides and volunteers joined other members across Girlguiding South West England for a virtual sleepover to celebrate World Thinking Day where members took part in activities from Girlguiding's five World Centres including making pancakes, craft activities, campfires, dancing and marshall arts.

It is clear from the increased number of Gold, Silver and Bronze Programme Awards that have been achieved that several hundred girls have been busy working on the varied activities needed to gain the awards.

Many parents have expressed their gratitude for the continuation of Guiding through the pandemic. One parent's positive feedback resulted in the unit leaders receiving an award at Region level for their dedication.

#### **Developing a rewarding volunteer experience**

We are conscious that many of our unit leaders and Division Commissioners are front line workers who may need additional support. A no-pressure approach to holding unit meetings has been maintained and will continue as long as necessary to ensure all leaders feel safe and confident to meet face-to-face once more.

We have ensured that our volunteers could maintain their skills and qualifications needed to run units by offering online trainings for safeguarding and first response (first aid) and other trainings such as running virtual meetings and virtual sleepovers.

In the summer of 2020 we held a virtual VE day celebration for volunteers where they joined together with an afternoon tea, shared memories and played online bingo!

A survey of all leaders was carried out to ascertain views on returning to meetings and how best they could be supported. Responses have been used to allocate existing resources and identify items,

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2021**

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trainings and experiences for which we will fundraise. A monthly newsletter is being circulated to members to ensure they are aware of opportunities and information at national, regional and local level.

In the coming months we will be refreshing the County website to make it more user-friendly. Essential forms and information will be easily accessible to leaders and we will have parts of the website designed for parents and each section of Guiding.

We continue to enjoy support from a dedicated group of ambassadors and vice presidents. In February, more than 20 of them met virtually for tea and cake and an online quiz. At the meeting we shared news and plans to involve them as mentors for new unit leaders and Division commissioners.

Our County Awards event postponed in March 2020 was held over two afternoons in the Autumn recognising both long service (40 and 50 years) and good service of leaders.

Long-service awards (5, 10, 20 and 30 years) were given out in Divisions. Covid-compliant presentations were made online, at outdoor ceremonies or indoors observing social distancing. We welcomed the opportunity to show gratitude for the help and support of our most dedicated members.

We are grateful that our leaders have risen so readily to the challenges of the past year, adapting and supporting one another to overcome numerous obstacles.

#### **Being inclusive and impactful**

Girlguiding BSG continues to welcome girls and volunteers from all backgrounds.

We aim to be inclusive at every level and have plans for a membership recruitment campaign in the more deprived areas of the County, where numbers have reduced the most. We are also planning to set aside funds to subsidise units which ordinarily do not have sufficient money to attend our activity centre.

Guides in the County attended a Pride night where they discussed gender stereotypes and issues around sexuality. Activities around Black History Month and International Women's Day also took place.

Units also took part in Girlguiding's Parliament week activities including undertaking virtual visits.

#### **Making Girlguiding sustainable for the future**

The County Membership Growth and Retention Task group have begun meeting again to look at ways to encourage girls and adults to join or return to Guiding. The County's strategic plan continues to be reviewed to reflect the objectives and aims of Girlguiding and the County. We are continually monitoring the ever changing situation on our activities and financial position. We recognise that there continues to be a tremendous amount of work going on amongst our volunteers and we believe this is the foundation to aid us in our recovery in building a strong movement.

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2021**

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One member of the leadership team and a staff member took an online fundraising course run by Kent University and a two-year fundraising strategy for the County has been developed. We are now forming a fundraising committee which will be sourcing grants and launching fundraising initiatives. The money raised will be put towards membership growth and retention, supporting leaders and offering training and resources to enhance the volunteer experience and giving start-up packs of essential items to new units (containing stationery, PPE, first-aid kits and activity planners).

We also plan to raise funds to develop Briarlands Activity Centre into a space which can become more financially self-sufficient. As well as introducing new activity and accommodation facilities to the site, we will be encouraging more weekday term-time school camps, traditionally a quiet time for bookings which will bolster income generated at weekends. Investing in better, more diverse facilities will attract a wider group of users to the site, as well as making it a more enjoyable and exciting place for girls in our units to visit. We hope our refurbished headquarters will be used by units and volunteers in the future as well as by the wider community.

The aim of the leadership team is to restore the County to full strength by the Spring of 2023, ready for another County commissioner or team to take over.

#### **Financial review**

The main income for the County comes from the annual subscription charge which is collected centrally and paid over to the County in April of each year. Income was received in full in April 2021, which covers the expenditure for the current year to March 2022. Prior to the pandemic, the Trustees had reconsidered the designated funds held and took the decision to release some of these to general reserves which has placed the County in a better financial position to meet the challenges faced. Every effort has been made to continue to reduce costs where possible in the current year and we will continue to review and reduce costs where possible.

The Trustees recognised in their last annual report that the biggest challenge for the County was the uncertainty of the effect of the disruption on the overall membership, both leaders and girls, which would then affect how much would be raised through the annual subscription to cover our costs for the year to March 2022. The Trustees agreed to maintain our part of the subscription for 2021 at its 2020 level and cover the shortfall in income from the general reserves for this financial year. We have been fortunate to have received funding from a number of grants and legacies during the year which have assisted the County in maintaining its financial viability. The Trustees will revisit the forecasts for the coming years.

Securing income from sources other than our membership fee will be key to our financial security going forward.

During the year the Association has received income of £143,787 and incurred expenditure of £82,034, resulting in an excess of income over expenditure of £61,753.

## The Guide Association - Bristol and South Gloucestershire

### Report of the Trustees

**For the year ended 31 March 2021**

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#### Going Concern

After making appropriate enquiries and in particular considering the situation in light of the Covid pandemic, the Trustee Board continues to have a reasonable expectation that the Association has adequate resources to continue in operational existence for the foreseeable future. For this reason it continues to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Going Concern accounting policy on page 14.

#### Reserves Policy

The unrestricted general purposes fund is free reserves which represent the "working capital" of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. Charity Commission guidelines define free reserves as "income which becomes available to the charity and is to be expended at the Trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated". The income this fund generates assists in maintaining the core support activities and in financing future activities. The Trustee Board considers that an appropriate policy is to maintain these reserves at a level which would be able to meet, for a period of one year, Guiding, administration and headquarters running costs. The level of free reserves at 31 March 2021 exceeds the agreed policy to cover 12 months of expenditure, which puts the Charity in a good financial position to see it through the ongoing recovery from the effects of the pandemic and the financial uncertainties that it has presented.

**Designated Funds** are those that the Association has set aside for specific purposes. These funds which are not invested in fixed assets amount to £141,733 (note 17) and could, if required, be utilised for other purposes. The main designated funds are as follows:

- (i) the Legacy fund which holds amounts received following the death of members and supporters and were given without specified purpose;
- (ii) the Fixed Asset fund which holds the fixed assets at net book value; and
- (iii) the Property fund which is used to meet the increasing costs of maintaining the properties for which the County is responsible.

#### Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

## **The Guide Association - Bristol and South Gloucestershire**

### **Report of the Trustees**

#### **For the year ended 31 March 2021**

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- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed/constitution. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees on 21 January 2022 and signed on their behalf by

Lorna Lee - County Commissioner and Chair

## **The Guide Association - Bristol and South Gloucestershire**

### **Independent Examiner's Report**

**For the year ended 31 March 2021**

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#### **Independent examiner's report to the trustees of The Guide Association – Bristol and South Gloucestershire**

I report to the trustees on my examination of the accounts of The Guide Association – Bristol and South Gloucestershire (the Charity) for the year ended 31<sup>st</sup> March 2021.

#### **Responsibilities and basis of report**

As the charity trustees of the Charity 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 Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the 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 Charity 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.

Joshua Kingston BSc., ACA  
Burton Sweet Limited  
The Clock Tower  
5 Farleigh Court  
Old Weston Road  
Flax Bourton  
Bristol BS48 1UR

Date: 21 January 2022

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 MARCH 2021

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Income from:</b>					
Donations and grants	2	89,629	-	89,629	56,772
Guiding activities	3	54,053	-	54,053	89,231
Other trading activities	4	105	-	105	791
<b>Total income</b>		<u>143,787</u>	<u>-</u>	<u>143,787</u>	<u>146,794</u>
<b>Expenditure on:</b>					
<b>Charitable Activities</b>					
Guiding Activities	5	4,524	9,944	14,468	63,389
Administration and General	6	26,654	-	26,654	26,278
County Properties	7	39,912	1,000	40,912	18,471
<b>Total expenditure</b>		<u>71,090</u>	<u>10,944</u>	<u>82,034</u>	<u>108,138</u>
<b>Net income/(expenditure) and net movement in funds</b>	8	72,697	(10,944)	61,753	38,656
<b>Total funds at start of year</b>	16	323,596	457,470	781,066	742,410
<b>Total funds at end of year</b>	16	<u>396,293</u>	<u>446,526</u>	<u>842,819</u>	<u>781,066</u>

The Charity has no recognised gains or losses other than the results for the year as set out above.

All of the activities of the charity are classed as continuing.

The notes on pages 14 to 26 form part of these financial statements  
See note 11 for fund-accounting comparative figures

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## BALANCE SHEET

AS AT 31 MARCH 2021

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	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	12	490,881	502,843
		<u>490,881</u>	<u>502,843</u>
<b>Current assets</b>			
Stock		2,337	2,337
Debtors	13	10,535	59,108
Cash at bank and in hand		345,365	225,123
		<u>358,237</u>	<u>286,568</u>
<b>Liabilities</b>			
Creditors : amounts falling due within one year	14	(6,299)	(8,345)
		<u>351,938</u>	<u>278,223</u>
<b>Net current assets</b>			
		<u>842,819</u>	<u>781,066</u>
<b>Total assets less current liabilities</b>			
		<u>842,819</u>	<u>781,066</u>
<b>Net assets</b>			
		<u><u>842,819</u></u>	<u><u>781,066</u></u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds	17	201,776	161,673
Designated funds	17	632,815	161,923
<b>Restricted funds</b>			
	17	8,228	457,470
		<u>842,819</u>	<u>781,066</u>
<b>Total funds</b>			
		<u><u>842,819</u></u>	<u><u>781,066</u></u>

These financial statements were approved by the Trustees on 21 January 2022 and are signed on their behalf by:

Lorna Lee  
County Commissioner and Chair

The notes on pages 14 to 26 form part of these financial statements

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### **Accounting convention**

The financial statements in accordance with the Charities Act 2011, the Financial Reporting Standard 102 (FRS102) and the requirements of the Charities Statement of Recommended Practice based thereon.

The charity is a public benefit entity as defined under FRS102. The Trustees consider that there are no material uncertainties affecting the ability of the charity to continue as a going concern. Please see Trustees Annual Report for further details.

#### **Income**

Income from donations is included in income when these are receivable, except as follows:

- I. When donors specify that donations given to the charity must be used in future accounting periods, the income is deferred until those periods;
- II. When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred until the pre-conditions have been met.

Legacies are included on a receivable basis where charity is entitled to the income, it can be measured reliably and receipt is probable. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is not included in income but is treated as a contingent asset and disclosed if material.

Investment income is included on a receivable basis.

Donations in kind comprise donated services where the costs are measurable and the services would otherwise have to be paid for to maintain operational effectiveness.

#### **Expenditure**

Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

#### **Raising funds**

Raising funds expenditure include those costs incurred in seeking voluntary contributions, costs of goods sold and other costs which include the costs of running and participating in fundraising events and collections and cost of goods purchased for resale.

#### **Charitable Activities**

Grants awarded are allocated to charitable activities.

Grants awarded are treated as expenditure and a liability in the accounts as soon as they become legal or constructive obligations. In the case of multi-year grant awards, the funding for all years is immediately recognised unless there are conditions which need to be met by the recipient to enable the release of subsequent years' funding.

#### **Governance costs**

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity. Governance costs are included within support costs.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies (*continued*)

#### **Pension costs and other post-retirement benefits**

The charity contributes to defined contribution pension schemes. Contributions payable to the charity's pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

#### **Tangible fixed assets**

Fixed assets are held at cost less accumulated depreciation. Assets costing less than £500 are not capitalised. Depreciation is calculated so as to write off the cost of an asset, less its estimated ultimate residual value, over the useful life of that asset as follows:

Activity Centre - straight line	2%
Freehold Property - straight line	5%
Equipment - straight line	20%
Fixtures and Fittings - straight line	10%

#### **Stock**

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

Donated items are not valued in stock and recognised in income only when sold.

#### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objects 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.

Designated funds form part of unrestricted funds and have been identified as being for particular purposes by the Trustees. They are not restricted and can be transferred to general funds at any time at the discretion of the Trustees.

Further explanation of the nature and purpose of each fund is included in note 16 of the financial

#### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any discounts due.

#### **Cash and cash equivalents**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **Creditors**

Creditors and provisions 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 and provisions are normally recognised at their settlement amount after allowing for any discounts due.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**2 Income from: Donations and grants**

<b>Current Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	48,147	-	48,147
Grants received	41,482	-	41,482
	<u>89,629</u>	<u>-</u>	<u>89,629</u>

During the year, the charity received government grants totalling £41,482 in respect of Covid support.

<b>Prior Year</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Donations	13,642	-	13,642
Grants received	-	43,130	43,130
	<u>13,642</u>	<u>43,130</u>	<u>56,772</u>

**3 Income from: Guiding activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Guiding Activities</b>				
Membership fees and levy	50,087	-	50,087	48,246
Activity fees	887	-	887	15,202
Income from the use of Briarlands	208	-	208	24,270
Income from Badminton Cottages	-	-	-	140
Income from the sale of badges and awards	2,871	-	2,871	1,373
	<u>54,053</u>	<u>-</u>	<u>54,053</u>	<u>89,231</u>

All income from charitable activities in 2020 was unrestricted.

**4 Income from: Other trading activities**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds 2021</b>	<b>Total Funds 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Rental income for the use of County HQ	-	-	-	245
Deposit income	105	-	105	546
	<u>105</u>	<u>-</u>	<u>105</u>	<u>791</u>

All income from charitable activities in 2020 was unrestricted.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### 5 Expenditure on: Guiding Activities

#### Current Year

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>
Training costs	-	510	510
Grants awarded	500	120	620
County activities	1,405	-	1,405
Marketing	150	-	150
Depreciation	-	9,314	9,314
Badges and awards	2,469	-	2,469
	<u>4,524</u>	<u>9,944</u>	<u>14,468</u>

#### Prior Year

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>
Training costs	802	-	802
Grants awarded	700	-	700
Baden Powell Challenge	1,768	-	1,768
County activities	10,666	-	10,666
Archery and Rangers' activities	1,542	-	1,542
Marketing	3,039	2,270	5,309
Depreciation	-	9,315	9,315
Briarlands running costs*	32,262	-	32,262
Badminton Cottages costs	(2,503)	-	(2,503)
Badges and awards	3,528	-	3,528
	<u>51,804</u>	<u>11,585</u>	<u>63,389</u>

\* Total running costs for Briarlands for 2021 were £16,142 and have been included in the categories to which they relate for the current year.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### 6 Expenditure on: Administration and General

	Total Funds 2021 £	Total Funds 2020 £
Salaries and Wages	18,128	17,752
Subscriptions and donations	818	35
Telephone and postage	1,401	1,623
Printing and stationery	25	125
Motor and travelling	(165)	1,340
Computer costs	933	853
Legal and professional	996	216
Storage costs	400	361
Bad debts	255	-
Sundries	165	520
<b>Governance Costs</b>		
Accountancy and IE fees	2,220	2,100
Trustees' insurance	1,478	1,353
	<u>26,654</u>	<u>26,278</u>

All expenditure on administration and general in 2020 was unrestricted.

### 7 Expenditure on: County Properties

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Rates and sewerage	460	-	460	225
Ground Rent	10	-	10	10
Light & Heat	3,598	-	3,598	3,034
Insurance	7,772	-	7,772	7,322
Insurance (Prior year adjustment)	-	-	-	3,187
Cleaning and refuse	768	-	768	677
Repairs and maintenance	7,871	-	7,871	128
Depreciation	3,732	-	3,732	3,888
Refurbishment on Headquarters	15,701	1,000	16,701	-
	<u>39,912</u>	<u>1,000</u>	<u>40,912</u>	<u>18,471</u>

All expenditure on County Headquarters in 2020 was unrestricted.

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

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**8 Net income/(expenditure) for the year**

This is stated after charging:

	<b>2021</b>	2020
	<b>£</b>	£
Independent examiner's fees	2,220	2,100
Trustees' travel, meeting and training expenses	1,478	3,066
Depreciation	13,046	13,203

During the year 1 Trustee (2020: 2) has been reimbursed for their out of pocket travel expenses for £78 (2020: £583). No Trustee received any remuneration during the year.

Aggregate donations from Trustees, key management personnel, and other related parties was £Nil (2020: £Nil).

**9 Staff costs and numbers**

The aggregate payroll costs were:

	<b>2021</b>	2020
	<b>£</b>	£
Wages & salaries	18,020	17,635
Social security costs	-	-
Pension contributions	108	117

No employee received emoluments of more than £60,000.

The average weekly number of employees during the year was 2 (2020: 2), calculated on the basis of average headcount. The total employment benefits received by key management personnel including employer national insurance and employer pension were £nil in current and prior year.

**10 Taxation**

The charity is exempt from corporation tax on its charitable activities.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### 11 Statement of Financial Activities comparative figures

For the year ended 31 March 2020	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Income from:</b>			
Donations and grants	13,642	43,130	56,772
Guiding activities	89,231	-	89,231
Other trading activities	791	-	791
<b>Total income</b>	<u>103,664</u>	<u>43,130</u>	<u>146,794</u>
<b>Expenditure on:</b>			
Guiding Activities	51,804	11,585	63,389
Administration and General County Headquarters	26,278	-	26,278
	18,471	-	18,471
<b>Total expenditure</b>	<u>96,553</u>	<u>11,585</u>	<u>108,138</u>
<b>Net income/(expenditure) for the year and net movement in funds</b>	7,111	31,545	38,656
<b>Total funds at start of year</b>	316,485	425,925	742,410
<b>Total funds at end of year</b>	<u>323,596</u>	<u>457,470</u>	<u>781,066</u>

### 12 Tangible fixed assets

	Activity Centre £	Freehold Property £	Equipment £	Fixtures and Fittings £	Total £
<b>Cost or valuation</b>					
At 1 April 2020	490,721	129,950	14,317	3,380	638,368
Additions	-	-	1,084	-	1,084
Disposals	-	-	-	-	-
At 31 March 2021	<u>490,721</u>	<u>129,950</u>	<u>15,401</u>	<u>3,380</u>	<u>639,452</u>
<b>Depreciation</b>					
At 1 April 2020	73,872	45,966	12,601	3,086	135,525
Charge for the year	9,814	2,307	859	66	13,046
Disposals	-	-	-	-	-
At 31 March 2021	<u>83,686</u>	<u>48,273</u>	<u>13,460</u>	<u>3,152</u>	<u>148,571</u>
<b>Net book value</b>					
At 31 March 2021	<u>407,035</u>	<u>81,677</u>	<u>1,941</u>	<u>228</u>	<u>490,881</u>
At 31 March 2020	<u>416,849</u>	<u>83,984</u>	<u>1,716</u>	<u>294</u>	<u>502,843</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 13 Debtors

	2021	2020
	£	£
<b>Due in less than one year:</b>		
Trade debtors	-	255
Prepayments	9,771	8,842
Other debtors	764	1,756
Grants receivable	-	48,255
	<u>10,535</u>	<u>59,108</u>

### 14 Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	-	363
Accruals	3,693	5,036
Deferred Income (Note 15)	2,580	2,650
Other creditors	26	296
	<u>6,299</u>	<u>8,345</u>

### 15 Deferred income

	2021	2020
	£	£
At 1 April 2020	2,650	1,457
Deferred during the year	2,580	2,650
Released during the year	(2,650)	(1,457)
At 31 March 2021	<u>2,580</u>	<u>2,650</u>

Deferred income relates to receipts for Guiding events being held in a future period.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### 16 Movement in funds

For the year ended 31 March 2021

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
<b>Restricted funds</b>					
Briarlands fund	400,082	-	(9,314)	(390,768)	-
H Yeo & A Scillitoe fund	6,914	-	(510)	-	6,404
Kay Cook Memorial fund	1,027	-	(120)	-	907
Membership, Growth and Retention fund	917	-	-	-	917
Headquarters development fund	47,930	-	(1,000)	(46,930)	-
Other	600	-	-	(600)	-
	<u>457,470</u>	<u>-</u>	<u>(10,944)</u>	<u>(438,298)</u>	<u>8,228</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,328	434	(98)	-	3,664
Badminton Cottages	15,161	-	-	-	15,161
Briarlands activity site	-	20,973	(16,142)	-	4,831
Celebrations and Thanks and Recognition fund	5,106	-	(284)	-	4,822
County Badge fund	842	2,871	(2,585)	-	1,128
Fixed Asset fund	55,831	-	(3,732)	438,782	490,881
Grant Giving fund	10,000	-	(500)	-	9,500
Headquarters fund	12,242	-	-	(12,242)	-
Headquarters development fund	19,280	-	(15,851)	(3,429)	-
Heritage fund	5,240	-	-	-	5,240
IT fund	4,463	-	-	-	4,463
Legacy fund	7,922	47,259	-	-	55,181
Membership, Growth and Retention fund	7,291	-	(150)	-	7,141
Property fund	15,132	-	-	15,671	30,803
Other	85	-	-	(85)	-
	<u>161,923</u>	<u>71,537</u>	<u>(39,342)</u>	<u>438,697</u>	<u>632,815</u>
Total designated funds					
General funds	161,673	72,250	(31,748)	(399)	201,776
	<u>323,596</u>	<u>143,787</u>	<u>(71,090)</u>	<u>438,298</u>	<u>834,591</u>
<b>Total funds</b>	<u>781,066</u>	<u>143,787</u>	<u>(82,034)</u>	<u>-</u>	<u>842,819</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 16 Movement in funds (*continued*)

#### Restricted funds

Briarlands fund - Monies raised by the County to meet the cost of the purchase of the County activity site together with the costs of developing amenities at the site. During the year the balance, which is all represented by fixed assets, has been moved to the fixed asset fund.

H Yeo & A Scillitoe fund - To provide training bursaries for Divisions within the County.

Kay Cook Memorial fund - A legacy received from the estate of the late Dorothy Kathleen Anne Cook. The money can be used as either capital or income as the County's trustees shall decide to help in each calendar year one or two guides with financial difficulties from Guide Companies within the area served by the Bristol & South Gloucestershire Guide Association to attend a camp or camps.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Headquarters Development Fund - Monies raised for improvements to access and facilities at County HQ. Following completion of the development work, the balance, which is all represented by fixed assets, has been moved to the fixed asset fund.

Other - Represents other funds given for specific purposes.

#### Designated funds

Adult Support, Training and Development - Funds to be used for training County members.

Badminton Cottages - This fund represents the funds held on closure of Badminton Cottages. The trustees have yet to agree on how these funds will best be used in the County.

Briarlands activity site - Funds to be used for the operation of the Briarlands Activity Site.

Celebrations and Thanks and Recognition fund - Established in 2014 to meet the costs of celebrating the Brownie centenary and redesignated during the year to support the costs of member activities for Guiding celebrations.

County Badge fund - Funds for the operation of the purchase of restricted Girlguiding badges and awards.

Fixed assets - these funds represent the value of tangible fixed assets held in the Balance Sheet and are included within a separate designated fund to indicate that these funds are not available to be spent within general funds or free reserves without the sale of the assets. As at 31 March 2021 this reserve amounted to £490881 (2020: £55831).

Grant Giving fund - To be used to award grants to members of the County. Grants are awarded in accordance with pre-determined criteria.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

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### 16 Movement in funds (*continued*)

Headquarters fund - To meet the costs of maintaining and improving County headquarters. These funds have been transferred to the Designated Property Fund during the year.

Headquarters development fund - Fund set up during prior years for the improvements to access and facilities at County HQ, Westmoreland Road. The funds have been transferred to the Designated Property Fund during the year.

Heritage fund - To enable the resources and archive systems within the County to be catalogued and stored appropriately to maintain its history.

IT fund - To set aside funds to provide or update IT equipment within the county.

Legacy fund - Where funds have been donated to the County following the death of a supporter but have not had any restrictions placed on the use of those funds, they have been put aside to ensure that they are used for the benefit of the girls, as the Trustees consider appropriate.

Membership, Growth and Retention fund - To develop Girlguiding Bristol and South Gloucestershire as the second centenary continues. Previously known as the Growing Guiding fund.

Property fund - To meet the increasing costs of maintaining the properties for which the County is responsible.

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

### 16 Movement in funds (*continued*)

For the year ended 31 March 2020

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 2020 £
<b>Restricted funds</b>					
Briarlands fund	409,397	-	(9,315)	-	400,082
H Yeo & A Scillitoe fund	6,914	-	-	-	6,914
Kay Cook Memorial fund	1,027	-	-	-	1,027
Membership, Growth and Retention fund	6,987	(3,800)	(2,270)	-	917
Headquarters development fund	1,000	46,930 *	-	-	47,930
Other	600	-	-	-	600
	<u>425,925</u>	<u>43,130</u>	<u>(11,585)</u>	<u>-</u>	<u>457,470</u>
<b>Unrestricted funds</b>					
<i>Designated funds</i>					
Adult Support, Training and Development	3,538	592	(802)	-	3,328
Baden Powell	1,307	585	(1,768)	(124)	-
Badminton Cottages	13,435	1,191	2,654	(2,119)	15,161
Boathouse fund	4,642	-	-	(4,642)	-
Briarlands activity site	(679)	27,579	(35,941)	9,041	-
Celebrations and Thanks and Recognition fund	7,362	-	(2,256)	-	5,106
County Badge fund	1,618	2,727	(3,503)	-	842
Fixed Asset fund	27,076	-	(3,888)	32,643	55,831
Grant Giving fund	18,639	150	(950)	(7,839)	10,000
Headquarters fund	12,242	-	-	-	12,242
Headquarters development fund	50,000	2,000	(77)	(32,643)	19,280
Heritage fund	5,240	-	-	-	5,240
IT fund	4,463	-	-	-	4,463
Legacy	-	7,922	-	-	7,922
Membership, Growth and Retention fund	10,300	30	(3,039)	-	7,291
Property fund	10,490	-	-	4,642	15,132
The County Advisors' fund	3,766	-	-	(3,766)	-
Training fund	1,156	-	(29)	(1,127)	-
Other	85	-	-	-	85
Total designated funds	<u>174,680</u>	<u>42,776</u>	<u>(49,599)</u>	<u>(5,934)</u>	<u>161,923</u>
General funds	<u>141,805</u>	<u>60,888</u>	<u>(46,954)</u>	<u>5,934</u>	<u>161,673</u>
	<u>316,485</u>	<u>103,664</u>	<u>(96,553)</u>	<u>-</u>	<u>323,596</u>
<b>Total funds</b>	<u>742,410</u>	<u>146,794</u>	<u>(108,138)</u>	<u>-</u>	<u>781,066</u>

# THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

## NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2021

\* Grants awarded during the year of £46,930 have been used in full towards the costs of the improvements to our County headquarters, which have been capitalised in the year.

### 17 Analysis of net assets between funds

<b>As at 31 March 2021</b>	<b>Restricted Funds £</b>	<b>Unrestricted Designated Funds £</b>	<b>Unrestricted General Funds £</b>	<b>Total £</b>
Tangible fixed assets	-	490,881	-	490,881
Other net assets	8,228	141,934	201,776	351,938
	<u>8,228</u>	<u>632,815</u>	<u>201,776</u>	<u>842,819</u>

<b>As at 31 March 2020</b>	<b>Restricted Funds £</b>	<b>Unrestricted Designated Funds £</b>	<b>Unrestricted General Funds £</b>	<b>Total £</b>
Tangible fixed assets	447,012	55,831	-	502,843
Net current assets	10,458	106,092	161,673	278,223
	<u>457,470</u>	<u>161,923</u>	<u>161,673</u>	<u>781,066</u>

### 18 Related party transactions

There are no transactions with trustees or other related parties other than those disclosed as required by the SORP elsewhere in the financial statements.

### 19 County activity groups

The independent groups which provide specialist activities are governed by their individual constitutions and are responsible for preparing their own annual accounts. The accounts are not included in the accounts of The Guide Association - Bristol and South Gloucestershire. The income and expenditure of the following groups for the year is as follows:

	<b>Income £</b>	<b>Expenditure £</b>	<b>Funds as at year end £</b>
Avon Scout and Guide Canoe Club (to year ended 31 December 2020)	150	(2,531)	3,917
Joint Scout and Guide Rowing and Pulling Club (to year ended 31 December 2020)	160	(989)	4,582
BP Boathouse (to year ended 31 March 2021)	21,153	(4,288)	32,447
	<u>21,463</u>	<u>(7,808)</u>	<u>37,106</u>