

**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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<b>Bankers</b>	CAF Bank Limited 25 Kings Avenue Kings Hill West Malling Kent, ME19 4JQ
<b>Independent examiner</b>	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**

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#### **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.

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### **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**

	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)
<b>Net current assets</b>		<u>351,938</u>	<u>278,223</u>
<b>Total assets less current liabilities</b>		<u>842,819</u>	<u>781,066</u>
<b>Net assets</b>		<u>842,819</u>	<u>781,066</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
<b>Total funds</b>		<u>842,819</u>	<u>781,066</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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
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**  
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**YEAR ENDED 31 MARCH 2021**

**6 Expenditure on: Administration and General**

	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
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**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
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

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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
	<u>18,128</u>	<u>17,752</u>

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**

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

**12 Tangible fixed assets**

	<b>Activity Centre £</b>	<b>Freehold Property £</b>	<b>Equipment £</b>	<b>Fixtures and Fittings £</b>	<b>Total £</b>
<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	<b>490,721</b>	<b>129,950</b>	<b>15,401</b>	<b>3,380</b>	<b>639,452</b>
<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	<b>83,686</b>	<b>48,273</b>	<b>13,460</b>	<b>3,152</b>	<b>148,571</b>
<b>Net book value</b>					
At 31 March 2021	<b>407,035</b>	<b>81,677</b>	<b>1,941</b>	<b>228</b>	<b>490,881</b>
At 31 March 2020	<b>416,849</b>	<b>83,984</b>	<b>1,716</b>	<b>294</b>	<b>502,843</b>

**THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
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**13 Debtors**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
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

	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
<b>As at 31 March 2021</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>
	Restricted Funds £	Unrestricted Designated Funds £	Unrestricted General Funds £	Total £
<b>As at 31 March 2020</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:

	Income £	Expenditure £	Funds as at year end £
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>(5,708)</u>	<u>39,701</u>