

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

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
Website: 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

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

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
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THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2022

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 8th 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.

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2022

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

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 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

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YEAR ENDED 31 MARCH 2022

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).

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2022

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

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

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 £
Income from:					
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
Total income		84,274	15,000	99,274	143,787
Expenditure on:					
Charitable Activities					
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
Total expenditure		81,988	6,150	88,138	82,034
Net income/(expenditure) and net movement in funds	8	2,286	8,850	11,136	61,753
Total funds at start of year	16	834,591	8,228	842,819	781,066
Total funds at end of year	16	836,877	17,078	853,955	842,819

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 £
Fixed assets			
Tangible assets	12	476,013	490,881
		<u>476,013</u>	<u>490,881</u>
Current assets			
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>
Liabilities			
Creditors : amounts falling due within one year	14	(5,235)	(6,299)
Net current assets		<u>377,942</u>	<u>351,938</u>
Total assets less current liabilities		<u>853,955</u>	<u>842,819</u>
Net assets		<u>853,955</u>	<u>842,819</u>
FUNDS			
Unrestricted funds			
General funds	17	206,245	201,776
Designated funds	17	630,632	632,815
Restricted funds	17	17,078	8,228
Total funds		<u>853,955</u>	<u>842,819</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

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.

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

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

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
	£	£
Guiding Activities		
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

5 Expenditure on: Guiding Activities

Current Year

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
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>

Prior 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>

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

6 Expenditure on: Administration and General

	Total Funds 2022 £	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
Governance Costs		
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

	Total Funds 2022 £	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

8 Net income/(expenditure) for the year

This is stated after charging:

	2022	2021
	£	£
Independent examiner's fees	900	2,220
Trustees' travel, meeting and training expenses	474	1,478
Depreciation	14,868	13,046
	20,242	16,744

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:

	2022	2021
	£	£
Wages & salaries	19,944	18,020
Pension contributions	150	108
	20,094	18,128

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

12 Tangible fixed assets

	Activity Centre £	Freehold Property £	Equipment £	Fixtures and Fittings £	Total £
Cost or valuation					
At 1 April 2021					
and at 31 March 2022	490,721	129,950	15,402	3,380	639,453
Depreciation					
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	93,500	52,412	14,309	3,217	163,439
Net book value					
and at 31 March 2022	397,221	77,538	1,092	163	476,013
At 31 March 2021	407,035	81,678	1,940	228	490,881

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2022

13 Debtors

	2022	2021
	£	£
Due in less than one year:		
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 £
Restricted funds					
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>
Unrestricted funds					
<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>
Total funds	<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

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

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 £
Restricted funds					
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>
Unrestricted funds					
<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	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>
Total funds	<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

	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total
	£	£	£	£
As at 31 March 2022				
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>
	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total
	£	£	£	£
As at 31 March 2021				
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:

	Income	Expenditure	Funds as at year end
	£	£	£
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> </u>	<u> </u>	<u> </u>