

Charity no. 282931

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

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

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THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

Reference and administration details

Name	The Guide Association - Bristol and South Gloucestershire operating as Girlguiding Bristol & South Gloucestershire.	
Charity number	282931	
Principal office	County Headquarters Westmoreland Road Redland Bristol, BS6 6YW	
Contact information	Phone:	0117 973 4776
	Email:	admin@girlguidingbsg.org.uk
	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)
	Deborah Wilkey	County Commissioner (Joint) from 29th September 2022 until 31st March 2023
	Keith Bonham MBE DL	Member
	Ian Boulton	Member
	Roger James	Member until 31st March 2023
	Lisa Williams	Division Commissioner member
	Annie KantorYork	Division Commissioner member
	Lisa Phillips	Division Commissioner member
	Marjorie Smith	Member from 29th September 2022 until 31st March 2023
	Julia Blackmore	Member from 29th September 2022
	Anne Vaughan-Williams	County Treasurer until 31st May 2023
Bankers	CAF Bank Limited 25 Kings Avenue Kings Hill West Malling Kent, ME19 4JQ	

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YEAR ENDED 31 MARCH 2023

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 2023

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

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

Structure, governance and management

Members of Girlguiding Bristol & South Gloucestershire (the County) are members of Girlguiding, a worldwide movement which started in 1910. Girlguiding is the largest organisation for women and girls in the United Kingdom, with more than half a million members. The UK is split into Countries and Regions which are divided into Counties and Islands. Bristol & South Gloucestershire is a County in the South West England Region. Girlguiding's governing document is a Royal Charter. The byelaws within it contain the rules setting out how Girlguiding must be governed. The Royal Charter was last changed in 2015 when Girlguiding completed its governance review.

The County's governing document is a constitution which was approved by Girlguiding South West England on 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.

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

Objectives and activities

Girlguiding Bristol & South Gloucestershire provides a balanced programme of activities for girls and young women between the ages of 4 and 18, who live in the Bristol and South Gloucestershire area, to develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world. Through challenge, adventure, friendship and fun we empower girls to find their voice, inspiring them to discover the best in themselves and to have an impact and make change in their community. In setting our objectives and planning our activities, the Trustees have carefully considered the Charity Commission's guidance on public benefit.

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

Girlguiding Bristol & South Gloucestershire is an equal opportunity organisation and is committed to cultivating an environment that is free from discrimination on the grounds of colour, race, ethnicity, religion, disability or sexual orientation. While members are charged subscriptions in their units and fees for additional activities, any members who have difficulty in taking part in activities on financial grounds can be assisted by grants at Division and County level.

Our achievements

Girlguiding Bristol & South Gloucestershire is part of a UK-wide network of groups. These groups, or units, consist of Rainbows (aged 4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) which meet with their unit leaders at venues across the County. Units are grouped into Divisions, each with their own Commissioner and leadership team. The County has 283 units across 11 Divisions. This shows a small decrease on 2022, a few units having been closed after being assessed as not viable, mainly due to a lack of volunteers to lead them. Girls were offered places in alternative units to ensure they were able to continue in Girlguiding.

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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

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

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

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

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

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

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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

Creating exceptional experiences for girls

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

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

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

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

Developing a rewarding volunteer experience

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

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

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

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BSG welcomed new Trustees and Vice Presidents on board and we continue to enjoy support from dedicated groups of Ambassadors and Vice-presidents, who have helped the County in a variety of ways, including committee membership and representing the County at both local and national events.

We remain grateful that leaders at all levels have risen to the challenges presented by the past few years and are continuing to provide high quality experiences for our young members.

Being inclusive and impactful

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

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

Making Girlguiding sustainable for the future

Our budget for the forthcoming year is prudent and realistic, taking into account existing and forthcoming financial challenges, as well as the need to resource our programme of activities and trainings. We continue to build the County after the pandemic and are updating our budget processes in line with this.

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

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

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

Financial review

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

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

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

Going Concern

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

Reserves Policy

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

REPORT OF THE TRUSTEES

YEAR ENDED 31 MARCH 2023

Statement of responsibilities of the trustees

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

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

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

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

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

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

Lorna Lee - County Commissioner (Joint) and Chair

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 MARCH 2023

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

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

Responsibilities and basis of report

As the charity trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable proper understanding of the accounts to be reached

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

Date: 11 November 2023

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

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

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2023

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

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

Lorna Lee
County Commissioner (Joint) and Chair

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies

Accounting convention

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

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

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

Income

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

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

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

Investment income is included on a receivable basis.

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

Expenditure

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

Raising funds

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

Charitable Activities

Grants awarded are allocated to charitable activities.

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies (*continued*)

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

Governance costs

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

Pension costs and other post-retirement benefits

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

Tangible fixed assets

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

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

Stock

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

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

Fund accounting

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

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted

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

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

Investments

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

1 Accounting policies (*continued*)

Debtors

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

Cash and cash equivalents

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

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any discounts due.

2 Income from: Donations and grants

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

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

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

3 Income from: Guiding activities

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

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

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

4 Income from: Other trading activities

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

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

5 Income from: Investments

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

All income from investments in 2023 and 2022 was unrestricted.

6 Expenditure on: Guiding activities

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

All expenditure on Guiding activities in 2023 was unrestricted.

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

7 Expenditure on: Administration and general

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

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

8 Expenditure on: County Properties

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

9 Net income for the year

This is stated after charging:

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

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

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

10 Staff costs and numbers

The aggregate payroll costs were:

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

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

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

11 Taxation

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

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

12 Statement of Financial Activities comparative figures

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

13 Tangible fixed assets

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

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

14 Fixed asset investments

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

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

15 Debtors

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

16 Creditors: amounts falling due within one year

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

17 Deferred income

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

18 Movement in funds

For the year ended 31 March 2023

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

18 Movement in funds (*continued*)

Restricted funds

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

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

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

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

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

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

Designated funds

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

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

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

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

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

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

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

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

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

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

18 Movement in funds (*continued*)

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2023

18 Movement in funds (*continued*)

For the year ended 31 March 2022

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
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	55,181	2	-	-	55,183
Membership, Growth and Retention fund	7,141	-	(856)	-	6,285
Property fund	30,803	-	-	-	30,803
	<u>632,815</u>	<u>30,856</u>	<u>(41,039)</u>	<u>8,000</u>	<u>630,632</u>
Total designated funds					
General funds	201,776	53,418	(40,949)	(8,000)	206,245
	<u>834,591</u>	<u>84,274</u>	<u>(81,988)</u>	<u>-</u>	<u>836,877</u>
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 2023

19 Analysis of net assets between funds

	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total
	£	£	£	£
As at 31 March 2023				
Tangible fixed assets	-	471,529	-	471,529
Investments	-	-	145,000	145,000
Other net assets	40,635	148,362	69,723	258,720
	<u>40,635</u>	<u>619,891</u>	<u>214,723</u>	<u>875,249</u>
	Restricted Funds	Unrestricted Designated Funds	Unrestricted General Funds	Total
	£	£	£	£
As at 31 March 2022				
Tangible fixed assets	-	476,013	-	476,013
Net current assets	17,078	154,619	206,245	377,942
	<u>17,078</u>	<u>630,632</u>	<u>206,245</u>	<u>853,955</u>

20 Related party transactions

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

21 County activity groups

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

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