

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

The Guide Association - Bristol and South Gloucestershire

Financial Statements

For the year ended 31 March 2024

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The Guide Association - Bristol and South Gloucestershire

Reference and administrative details

For the year ended 31 March 2024

Reference and administrative details

For the year ended 31 March 2024

Name	The Guide Association - Bristol and South Gloucestershire operating as	
Charity number	Girlguiding Bristol & South Gloucestershire.	
Principal office	282931 County Headquarters Westmoreland Road Redland Bristol, BS6 6YW	
Contact information	Phone:	0117 973 4776
	Email:	admin@girlguidingbsg.org.uk
	Website:	www.girlguidingbsg.org.uk
Trustees	Trustees serving during the year and up to the date of this report were as follows:	
	Lorna Lee	Chair appointed 22 March 2021
	Caroline Hanks	Trustee appointed 16 March 2024
	Claire Hazelgrove	Trustee appointed 11 November 2023
	Deb Wilkey	Trustee appointed 11 November 2023
	Julia Blackmore	Trustee appointed 29 September 2022
	Lisa Phillips	Trustee appointed 1 July 2021
	Keith Bonham	Trustee appointed 1 April 2016
	Lisa Williams	Trustee appointed 1 July 2021
	Annie Kantor	Trustee appointed 1 July 2021
	Lisa Phillips	Trustee appointed 1 July 2021
Banker	CAF Bank Limited 25 Kings Avenue Kings Hill West Malling Kent, ME19 4JQ	
Independent examiner	Joshua Kingston BSc., ACA Burton Sweet Limited, Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR	

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2024

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

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

Structure, governance and management

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

The County's governing document is a constitution which was approved by Girlguiding South West England on 3rd March 2024. The County is a charity and an unincorporated association.

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

The Trustee Board is responsible for the direction and general development of the principles, aims, policies, organisation, rules and guidelines of The Guide Association which are set out in The Royal Charter and byelaws, and in the current edition of:

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

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

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2024

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

Objectives and activities

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

Girlguiding has a flexible programme which supports the development of girls and young women. Our volunteers learn, train and develop skills to lead and inspire girls to reach their potential. We promote learning by doing and having fun through activities such as games, trips, challenges, adventures, residential events and learning skills for life. Girlguiding Bristol & South Gloucestershire is an equal opportunity organisation and is committed to cultivating an environment that is free from discrimination on the grounds of colour, race, ethnicity, religion, disability or sexual orientation. While members are charged subscriptions in their units and fees for additional activities, any members who have difficulty in taking part in activities on financial grounds can be assisted by grants at Division and County level.

Achievements and performance

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

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2024

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

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

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

Creating exceptional experiences for girls

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

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2024

Developing a rewarding volunteer experience

We make a point of celebrating success – be that for acquiring qualifications or exceptional long service. Our volunteers are rewarded with long-service awards and nominations for County level awards continued to be received. Our website, which underwent redevelopment in 2023, continues to improve with additions to the documents available online. We strive for continuous improvement and as such our website is being re-evaluated and new staff members trained to keep the content up to date and relevant. BSG welcomed new Trustees on to the board and we continue to enjoy support from dedicated groups of Ambassadors and Vice-presidents, who have helped the County in a variety of ways, including committee membership and representing the County at both local and national events. We remain grateful that leaders at all levels have risen to the challenges presented by the past few years and are continuing to provide high quality experiences for our young members.

Being inclusive and impactful.

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

Making Girlguiding sustainable for the future

Our budget for the forthcoming year is prudent and realistic, taking into account existing and forthcoming financial challenges, as well as the need to resource our programme of activities and training. As we move forward, we are planning on re-launching our membership growth and retention committee to reach communities that are underrepresented within our County. The County Fundraising Committee is researching and applying for grants and funding for specific projects in the County. Recent months have seen fewer opportunities to apply for grants but we remain focused on seeking funding to ensure sustainability for our units.

Financial review

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2024

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

Going Concern

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

Reserves Policy

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2024

Statement of trustees' responsibilities

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

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

In preparing those financial statements the trustees are required to:

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

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

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

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



Lorna Lee - County Commissioner (Joint) and Chair

The Guide Association - Bristol and South Gloucestershire

Independent Examiner's Report

For the year ended 31 March 2024

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 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Joshua Kingston

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

Date: 08 January 2025

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

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

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
BALANCE SHEET
AS AT 31 MARCH 2024

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

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

Lorna Lee

Lorna Lee
County Commissioner (Joint) and Chair

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies

Accounting convention

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

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

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

Income

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

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

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

Investment income is included on a receivable basis.

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

Expenditure

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

1 Accounting policies (*continued*)

Raising funds

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

Charitable Activities

Grants awarded are allocated to charitable activities.

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

Governance costs

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

Pension costs and other post-retirement benefits

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

Tangible fixed assets

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

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

Stock

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

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

Fund accounting

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

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

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

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

1 Accounting policies (*continued*)

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

Debtors

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

Cash and cash equivalents

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

Creditors

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

Investments

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

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

2 Income from: Donations and grants

Current Year	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations	1,720	1,046	2,766
	<u>1,720</u>	<u>1,046</u>	<u>2,766</u>
Prior 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>

3 Income from: Guiding activities

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

All income from charitable activities in 2023 was unrestricted.

4 Income from: Other trading activities

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

All income from charitable activities in 2023 was unrestricted.

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

5 Income from: Investments

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

All income from investments for 31 March 2023 was unrestricted.

6 Expenditure on: Guiding Activities

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

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

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

7 Expenditure on: Administration and General

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

All expenditure on administration and general in 2023 was unrestricted.

8 Expenditure on: County Properties

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

All expenditure on County properties in 2023 was unrestricted.

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

9 Net income/(expenditure) for the year

This is stated after charging:

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

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

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

10 Staff costs and numbers

The aggregate payroll costs were:

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

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

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

11 Taxation

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

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

12 Statement of Financial Activities comparative figures

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

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

13 Tangible fixed assets

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

14 Fixed Asset Investments

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

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

15 Debtors

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

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

16 Creditors: amounts falling due within one year

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

17 Deferred income

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

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

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

18 Movement in funds

For the year ended 31 March 2024

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2024

18 Movement in funds (*continued*)

Restricted funds

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

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

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

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

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

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

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

Designated funds

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

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

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

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

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

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

18 Movement in funds (*continued*)

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

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

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

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

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

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

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

18 Movement in funds (*continued*)

For the year ended 31 March 2023

	At 1 April 2022 £	Income and Gains £	Expenditure and Losses £	Transfers £	At 31 March 2023 £
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	<u>30,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,803</u>
Total designated funds	630,632	27,929	(38,670)	-	619,891
General funds	206,245	87,180	(78,702)	-	214,723
	<u>836,877</u>	<u>115,109</u>	<u>(117,372)</u>	<u>-</u>	<u>834,614</u>
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 2024

19 Analysis of net assets between funds

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

	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
Net current assets	40,635	148,362	69,723	258,720
	<u>40,635</u>	<u>619,891</u>	<u>214,723</u>	<u>875,249</u>

20 Related party transactions

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

21 County activity groups

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

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