

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

The Guide Association - Bristol and South Gloucestershire

Financial Statements

For the year ended 31 March 2025

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The Guide Association - Bristol and South Gloucestershire

Reference and administrative details

For the year ended 31 March 2025

Reference and administrative details

For the year ended 31 March 2025

Name	The Guide Association - Bristol and South Gloucestershire operating as Girlguiding Bristol & South Gloucestershire.	
Charity number	282931	
Principal office	County Headquarters Westmoreland Road Redland Bristol, BS6 6YW	
Contact information	Phone:	0117 973 4776
	Email:	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	
	Caroline Hanks	
	Claire Hazelgrove	Resigned November 2024
	Deb Wilkey	
	Julia Blackmore	
	Keith Bonham	Deceased January 2025
	Lisa Williams	
	Annie Kantor	Resigned July 2024
	Lisa Phillips	Resigned July 2024
	Nicola Burand	Appointed November 2024
Banker	CAF Bank Limited 25 Kings Avenue Kings Hill West Malling Kent, ME19 4JQ	
Independent examiner	Joshua Kingston BSc., FCA Burton Sweet Limited, Chartered Accountants The Clock Tower 5 Farleigh Court Old Weston Road Flax Bourton Bristol BS48 1UR	

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2025

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

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

Structure, governance and management

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

The County's governing document is a constitution which was approved by Girlguiding South West England on 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 2025

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

Objectives and activities

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

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

Achievements and performance

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

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

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2025

Creating exceptional experiences for girls

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

Developing a rewarding volunteer experience

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

Being inclusive and impactful.

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2025

Making Girlguiding sustainable for the future

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

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

Financial review

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

Income and Revenue Generation

1. Investment Income

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

2. Increased Use of Headquarters for Lettings

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

3. Fundraising Activities

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

4. Insurance Claim Income

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

5. DEFRA Grant

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2025

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

6. Higher Subscription Fees

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

Expenditure Management

1. Salary Costs Below Budget

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

2. Maintenance Savings

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

Summary

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

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

Going Concern

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

Reserves Policy

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2025

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

Statement of trustees' responsibilities

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

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

In preparing those financial statements the trustees are required to:

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

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

The Guide Association - Bristol and South Gloucestershire

Report of the Trustees

For the year ended 31 March 2025

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

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

Lorna Lee

Lorna Lee - County Commissioner (Joint) and Chair

The Guide Association - Bristol and South Gloucestershire

Independent Examiner's Report

For the year ended 31 March 2025

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 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

Joshua Kingston

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

Date: 4th December 2025

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

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Income from:					
Donations and grants	2	7,786	-	7,786	2,766
Guiding activities	3	120,531	-	120,531	105,016
Other trading activities	4	14,656	-	14,656	12,351
Investments	5	11,366	-	11,366	10,564
Total income		<u>154,339</u>	<u>-</u>	<u>154,339</u>	<u>130,697</u>
Expenditure on:					
Charitable Activities					
Guiding Activities	6	30,301	(264)	30,037	53,412
Administration and General	7	38,409	-	38,409	62,518
County Properties	8	60,525	-	60,525	59,887
Total expenditure		<u>129,235</u>	<u>(264)</u>	<u>128,971</u>	<u>175,817</u>
Net income/(expenditure)	9	25,104	264	25,368	(45,120)
Investment (losses)/ gains in the year		(420)	-	(420)	6,009
Transfers between funds		-	-	-	-
Net movement in funds		<u>24,684</u>	<u>264</u>	<u>24,948</u>	<u>(39,111)</u>
Total funds at start of year	18	818,604	17,534	836,138	875,249
Total funds at end of year	18	<u>843,288</u>	<u>17,798</u>	<u>861,086</u>	<u>836,138</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 12 to 26 form part of these financial statements
See note 12 for fund-accounting comparative figures

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

BALANCE SHEET

AS AT 31 MARCH 2025

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

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

Lorna Lee

Lorna Lee
County Commissioner (Joint) and Chair

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1 Accounting policies

Accounting convention

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

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

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

Income

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

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

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

Investment income is included on a receivable basis.

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

Expenditure

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

Raising funds

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

Charitable Activities

Grants awarded are allocated to charitable activities.

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

Governance costs

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

Pension costs and other post-retirement benefits

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

Tangible fixed assets

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

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

Stock

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

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

Fund accounting

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

1 Accounting policies (*continued*)

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

Debtors

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

Cash and cash equivalents

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

Creditors

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

Investments

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

2 Income from: Donations and grants

Current Year	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2025
			£
Donations	3,286	-	3,286
Grants	4,500	-	4,500
	<u>7,786</u>	<u>-</u>	<u>7,786</u>
Prior 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>

3 Income from: Guiding activities

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

All income from charitable activities in 2024 was unrestricted.

4 Income from: Other trading activities

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

All income from charitable activities in 2024 was unrestricted.

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

5 Income from: Investments

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

All income from investments for 31 March 2024 was unrestricted.

6 Expenditure on: Guiding Activities

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

7 Expenditure on: Administration and General

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

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

8 Expenditure on: County Properties

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

All expenditure on County properties in 2024 was unrestricted.

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

9 Net income/(expenditure) for the year

This is stated after charging:

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

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

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

10 Staff costs and numbers

The aggregate payroll costs were:

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

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

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

11 Taxation

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

12 Statement of Financial Activities comparative figures

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

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

14 Fixed Asset Investments

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

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

15 Debtors

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

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

17 Deferred income

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

18 Movement in funds

For the year ended 31 March 2025

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

18 Movement in funds (*continued*)

Restricted funds

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

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

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

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

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

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

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

Designated funds

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

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

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2025

18 Movement in funds (*continued*)

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

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

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

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

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

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

THE GUIDE ASSOCIATION - BRISTOL AND SOUTH GLOUCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 MARCH 2025

18 Movement in funds (*continued*)

For the year ended 31 March 2024

	At 1 April 2023 £	Income and Gains £	Expenditure and Losses £	Transfers £	At 31 March 2024 £
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	<u>30,803</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>30,803</u>
Total designated funds	619,891	26,589	(52,103)	5,641	600,018
General funds	<u>214,723</u>	<u>109,071</u>	<u>(104,067)</u>	<u>(1,141)</u>	<u>218,586</u>
	<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 2025

19 Analysis of net assets between funds

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

	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
Net current assets	17,534	136,018	67,577	221,129
	<u>17,534</u>	<u>600,018</u>	<u>218,586</u>	<u>836,138</u>

20 Related party transactions

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

21 County activity groups

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

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