

# GLOUCESTERSHIRE GUIDE ASSOCIATION

England & Wales · Charity number 302108

## Details

|             |                                                                      |
|-------------|----------------------------------------------------------------------|
| Other names | GLOUCESTERSHIRE GIRL GUIDES ASSOCIATION, GIRLGUIDING GLOUCESTERSHIRE |
| Status      | Registered                                                           |
| Legal form  | Other                                                                |
| Registered  | 1968-04-23                                                           |
| Register    | <a href="#">View on the Charity Commission register</a>              |

## Contact

|         |                                                                                              |
|---------|----------------------------------------------------------------------------------------------|
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| Email   | <a href="mailto:commissioner@girlguidingglos.org.uk">commissioner@girlguidingglos.org.uk</a> |
| Website | <a href="http://www.girlguidingglos.org.uk">www.girlguidingglos.org.uk</a>                   |

## Activities

**Objects:** THE EDUCATION OF GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD

**Activities:** The organisation is set up as a voluntary movement for girls and women and its purpose is to enable girls and young women to develop their potential and to make a difference in the world. This is achieved within a mutually supportive structure of fun, friendship and personal challenge underpinned by spiritual and moral values.

## Classification

- **How:** Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** COWLEY
- Gloucestershire

## Finances

| Period end | Income   | Expenditure | Assets | Employees |
|------------|----------|-------------|--------|-----------|
| 2024-12-31 | £250,693 | £192,405    | -      | -         |
| 2023-12-31 | £192,140 | £178,595    | -      | -         |
| 2022-12-31 | £140,992 | £124,282    | -      | -         |
| 2021-12-31 | £140,508 | £169,896    | -      | -         |
| 2020-12-31 | £128,683 | £131,105    | -      | -         |

## Trustees

| Name                      | Role  | Appointed  |
|---------------------------|-------|------------|
| <b>Susan Marie Cooper</b> | Chair | 2017-01-01 |
| BERYL ELIZABETH GLEICH    |       | 2015-08-01 |
| Dee Louise Williams       |       | 2023-09-28 |
| Emma Steel                |       | 2017-10-01 |
| KAREN ANNE SAGE MCFARLANE |       | 2023-09-01 |
| Karen Elizabeth Walker    |       | 2023-02-13 |
| Kirsten Rhoda Cottey      |       | 2023-06-01 |
| Philippa Anne Griffin     |       | 2025-03-24 |

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# Accounts

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# Gloucestershire Guide Association

operating as

## Girlguiding Gloucestershire

Annual report and financial statements  
for the year ended 31 December 2024

Price Davis Ltd  
Chartered Accountants  
4 Manor Park Business Centre  
MacKenzie Way  
Swindon Village  
Cheltenham  
GL51 9TX

# Gloucestershire Guide Association (charity number: 302108)

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# Gloucestershire Guide Association (charity number: 302108)

## Reference and administrative details

### Trustees

Susan Cooper, county commissioner – joint  
Emma Steel, county commissioner – joint  
Beryl Gleich, chair of finance  
Karen McFarlane, Lead volunteer for Deer Park  
Kirsten Cottey, inspire coordinator  
Ali McEwan, division commissioner – Coopers Hill  
Karen Walker, division commissioner – Cheltenham  
Dee Williams, division commissioner – Gloucester

### Principal office

Gloucestershire Guide Headquarters  
Deer Park  
Cowley  
Gloucestershire  
GL53 9NJ

### Registration number

302108

### Independent examiner

Price Davis Ltd  
Chartered Accountants  
4 Manor Park Business Centre  
MacKenzie Way  
Swindon Village  
Cheltenham  
GL51 9TX

# Gloucestershire Guide Association (charity number: 302108)

## Trustees' report

### Charity number: 302108

The trustees submit their annual report and the financial statements of Girlguiding Gloucestershire (the charity) for the year ended 31 December 2024. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (effective from January 2019).

## Structure, governance and management

### Constitution

Girlguiding Gloucestershire is an unincorporated registered charity. It is governed by the latest Gloucestershire constitution of the trustee board dated 1<sup>st</sup> June 2024. It is ultimately governed by the Girl Guide Association Trust Deed of 1938.

### Method of appointment of trustees

The management of the charity is the responsibility of the trustees who are appointed under the terms of the governing document. In common with a growing number of Girlguiding counties in the UK, joint county commissioners lead Gloucestershire as a role-share, reflecting the increasing workload of the role and other personal commitments. They act jointly or singly as required to ensure the smooth conduct of business within the county. The county commissioners are appointed by the Girlguiding South West England region commissioner. All other trustees are appointed by the county commissioners.

### Policies adopted for the induction and training of trustees

There are established procedures for the induction of each trustee to ensure they are aware of the responsibilities of a trustee and the ways of working within Girlguiding Gloucestershire. New trustees are required to read and discuss the Charity Commission's guidance and the constitutional document with the chair of the board of trustees and sign a declaration that they are not prevented from holding a trusteeship. Individuals receive mentoring and support as required throughout their term of office.

### Organisational structure and decision making

The organisation is an association governed by its constitution. It has a trustee board consisting of 8 trustees and an operations committee, consisting of the division commissioners and team leaders, which reports to our trustee board.

The constitution is maintained by resolution of the trustee board and changes are agreed with Girlguiding South West England operations committee prior to their adoption. Members of the trustee board are listed by appointment in the Girlguiding Gloucestershire constitution of the county trustee board. The county commissioners are supported in their decision making by the county operations committee which consists of division commissioners and our specialist team leaders, upon whom they can call for advice. The county is organised into 10 areas – divisions: Cheltenham, Coopers Hill, Cotswold North, East, Forest North, Forest South, Gloucester, Mid, Tewkesbury and West. Each area provides support, lines of two-way communication and opportunities for young members, leaders and commissioners to make decisions and take responsibility. Each area is led by senior volunteers – division commissioners or joint division commissioners.

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## Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to major risks. We have had no major accidents or incidents in 2024. We offer, in line with Girlguiding policy, safeguarding training titled "Safer Guiding". Girlguiding introduced this updated version of training in 2024 and volunteers are completing it as their previous version of training expires.

All of our 1000 plus volunteers (and 55 of our young volunteers aged 14-17) have training to the level appropriate for their role, and compliance with training is measured by commissioners at each level. Any members who do not comply with safeguarding training are not able to continue in their volunteer role.

## Investment powers

The investment powers of Girlguiding Gloucestershire are as set out in the Royal Charter and Bye-Laws of The Guide Association.

## Environmental statement

Girlguiding Gloucestershire seeks to create a culture where environmental considerations are integrated into all policy decisions and business activities across the organisation.

## Objectives and activities for the public benefit

### Policies and objectives

The organisation is set up as a voluntary movement for girls and women and its purpose is to enable girls and young women to develop their potential and to make a difference in the world. This is achieved within a mutually supportive structure of fun, friendship and personal challenge underpinned by moral values.

As an organisation, Girlguiding is open to girls and young women and offers all our members fun, friendship, challenge and adventure from an early age through our Rainbow section (4 to 7 years) to Brownies (7 to 10 years), Guides (10 to 14 years), Rangers (14 to 18 years) and the Inspire (18 to 30 years) group.

In 2020, Girlguiding set out its new Girlguiding strategy: today, tomorrow, together. This strategy includes a set of strategic outcomes which describe the difference Girlguiding wants to make. Our Gloucestershire 2020 strategy is in line with this strategy. These Girlguiding outcomes are written as spoken statements:

### For girls and young women

- I'm free to be me: I have more confidence in myself.

### For all members

- I care: I make a positive difference to others and the world around me.

### For volunteers

- I empower girls: I use my time and talents to empower the next generation of women.

### For society

- We inspire change: We use our influence as Girlguiding to remove barriers so girls and women can

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thrive.

Girlguiding's shared goals are:

- Exceptional experiences for girls
- Rewarding volunteer experience
- Inclusive & impactful

### Strategies and activities for achieving objectives

#### Goal 1: Exceptional experiences for girls

We put girls at the centre of everything we do. Every decision we make, big or small, is led by our girls and young women. Our programme promotes girl-led Guiding; it offers girls the opportunity to choose what they want to do from the programme. The programme is structured around 6 core themes: Know Myself, Express Myself, Be Well, Have Adventures, Take Action and Skills for my Future – the same for every section which also has a gold award as the ultimate goal. During the pandemic we adapted the programme to be delivered virtually and some units continue to offer a blend of face to face and virtual meetings as appropriate.

During the last year we have continued to offer fun, accessible and empowering experiences. Our Duke of Edinburgh coordinator has enabled young members to participate in the programme, but we have not had any completion of awards this year. These members will continue into next year, where we hope Silver and Gold awards will be achieved. Taking part in these experiences offers our young women exciting opportunities and the chance to make new friends and learn new skills.

In November, a range of girls from Rainbows to Rangers from across the county took part in UK Parliament Week 2024. We were supported with a Girlguiding South West region activity pack and badge and this year's focus was the work, the role and the journey of a Parliament. Young members were encouraged to write to their MP's about many issues including concerns about street lighting, gender stereotyping and the increasing levels of harassment and sexism which girls have reported facing.

We continue to make use of social media to connect with groups of our younger members who we can use as sounding boards for new ideas and we remain active on Facebook and Instagram. Our Inspire (18–30 age group) coordinator is a trustee and is actively bringing the views of young members to the county trustee board and operations committee. We also have increasing numbers of peer educators, who are 14–25 year old members, who help Brownies, Guides and Rangers take part in sessions such as Breaking free (from gender stereotypes) and Think resilient (positive mental health). As young people, they use their own experience to bring the subjects to life. Our social media channels are making strides to become more inclusive with photo descriptions and closed captions applied where appropriate.

We continue to have a young member acting as an advocate on Girlguiding's national advocate panel. The advocate panel gives girls a platform to use their voices and seek change at the highest levels. Advocates talk to MPs and other politicians, act as media spokespeople for Girlguiding and speak at many types of events.

#### Goal 2: Rewarding volunteer experience

We are so grateful to all our volunteers, for continuing to offer a wide range of Guiding opportunities to our young members. We continue to hold regular thanks and recognition events, to celebrate the outstanding

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contributions of our volunteers. Over this year we have presented 6 Inspiring Leader awards, 3 Growth awards, 10 18-30 awards, 9 Thanks awards, and 3 of our highest County Awards, the County Lion. The increase in the number of 18-30 awards is really encouraging, as these are the volunteers who will take our County forward over the forthcoming years.

In addition to County awards, we had 15 of our members nominated for a Region 'Hero' award, often by their peers, as a way to say thank you for being fantastic. This easy to give award is a great way for quick recognition and has been popular across the Region.

A larger Region event in the Autumn saw 16 of our leaders attend a new event titled 'Hidden Heroes'. This event celebrated the unsung hero, the volunteer who attends a unit meeting each week and freely gives their time, with little recognition. They were treated to a lovely afternoon tea celebration in Taunton, with live music and lots of chatter and laughter.

In October, 6 of our volunteers were nominated for National recognition at a 'Girlguiding Celebrates' event in the Odeon cinema, Leicester Square, London. They joined with hundreds of volunteers from across the UK, and were treated to afternoon tea, entertainment on stage and presentations from our Chief Guide Team. It was a very special event and they were all very proud to have been recognised in this way.

The hard work of our 2 Joint County Commissioners was also recognised with an unexpected awarding of the Region Silver Oak Leaf. This prestigious award is the highest in our region and requires multiple nomination letters.

Our Deer Park Diamonds have continued to do amazing work throughout this year, whatever the weather. They are leaders and Trefoil Guild members, plus family and friends, who spend time one day a week at Deer Park carrying out a number of tasks to help maintain the site. Tasks undertaken this year have included gardening, fence building, path laying, general maintenance, clearing the campfire areas, and putting down wood chippings on the paths in our woodland areas. We continue to celebrate and thank them for their amazing dedication and 2160 hours of volunteering this year and have awarded a further 14 Deer park service badges (awarded for 50 hours per individual).

We continue to reward and recognise long service from our volunteers, with 193 awards being given this year. 57 of these were for service of 20 years or more, including 5 for 50 years and 1 for 60 years. These represent amazing acts of dedication to our organisation, of which we are extremely proud and grateful.

2024 has seen the launch of the updated Young leader training programme for volunteers aged 14-17. This new programme encourages them to 'Discover Leadership, Explore Leadership and Empower themselves to become leaders'. 17 young volunteers attended the Gloucestershire training day we ran in November and another 10 attended a Region training in Salisbury. So far, we have had 10 modules completed and some new badges have been awarded.

It's been another successful year for leaders completing the 'going away with' scheme, which allows them to take young members on residential trips. We have awarded 4 Sleepover qualifications, 6 Residential qualifications and a further 4 have completed supplementary sections to licences they already held. These extra modules allow them to take away girls of a different age group, to take girls abroad.

Training of volunteers remains a high priority in the county and this year we have had a further 11 new volunteers complete their leadership qualifications, enabling them to run and assist in units.

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Training also continues for existing leaders with sessions being delivered virtually and face to face, to allow as many volunteers to access them as possible. We now attend a lot of trainings run by South West Region, or together with other Regions, rather than all locally. Topics include accounts, gift aid, risk assessment completion, safer guiding and programme planning. All our units are required to have a qualified first aider present. 160 volunteers have either completed or updated their course this year via our in-house, volunteer-led sessions. Others complete their certificate via their work or other opportunities, which they can use within Girlguiding.

Our part time admin assistant continues to help reduce the admin burden, so our commissioners can spend less time on admin and more time creating great experiences for girls and young women.

### Goal 3: Inclusive and impactful

We have continued to promote Girlguiding in Gloucestershire by proudly telling parents and others in the county about our achievements and the difference we make through our Instagram account; our enhanced public facing Facebook groups; our county website; and our newsletters to our supporters.

We have continued to run our very popular Mental Health First Aid training course for our local volunteers and also now for volunteers across the South West region. This has meant that there are now a further 23 volunteers across the South West with a better understanding of how to support people during a time of ill mental health and how to signpost them to professional help. We will continue these trainings, and the refreshing of those with expiring courses across 2025, as, with many of our members experiencing concerns with their mental health, this is a very valuable resource for leaders to have.

### Grant making policies

From time to time, we will make grants to our members.

If units or young members are struggling financially, they can submit an application for the county 'helping hands' grant, which is available to all. The decision is delegated to the finance committee and is based on the circumstances of the applicant and merit. In spite of rising costs, we continue to give all members who are selected to represent us or Girlguiding on overseas trips a grant of 20% of the principal costs.

## Achievements and performance

### Review of activities

Girlguiding Gloucestershire continues to provide girls and young women, from Rainbows to Rangers, with a wide variety of opportunities that enable them to acquire a range of skills. These skills empower them as individuals and develop their full potential in a safe, girl-led, girl-only space, so that they are able to take their place in their communities as confident and resourceful members of society, while having fun at the same time.

Following on from the successful purchase of the land at our Headquarters in 2023, we have seen our bookings steadily increase and our facilities be more utilised by other young members from our community. The Scouts, D of E groups and local schools are amongst those who have benefitted from our Countryside surroundings

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and adventurous activities. The new low ropes course installed last year has proved popular with groups wanting to try it out.

Our new woodland area has had substantial work undertaken, to ensure the safety of the trees and enable our young members to play underneath them. Paths have been created through the woods, a new Bushcraft area and a campfire area have been built and 2 areas identified for future adventurous activities, using the tall and stable trees available. The renovation work on the Nissen shelter has provided an indoor space and electricity will soon be available within it, widening the use of this space considerably.

Lots of this work has been undertaken by volunteers on our 4 County service days throughout the year. These days provide fun and social times along with the hard work. In addition to those we have been fortunate to have 6 sets of corporate volunteer groups from local companies, giving up full days to help us with these projects. They gain team building opportunities and also have fun, whilst we gain from their hard work.

We have continued to fundraise and apply for grants, to help increase the facilities and activities we can offer.

Our membership numbers have remained very similar with nearly 4000 young members at the end of 2024, and thankfully, our volunteer numbers have remained steady at nearly 1100.

Adult recruitment will always be a priority and we are grateful to our membership, growth and retention team who assist local leaders with this. Stalls at local fetes, the Royal International Air Tattoo and local country shows have continued to keep us visible in the local community and show potential volunteers the rewarding experiences they too could have. South West Region have continued to fund a recruitment officer who helps us with this on-going challenge.

The imagination and efforts of leaders to tailor programmes to meet the needs and interests of their girls and to give them the opportunities to plan their own exciting adventures ensures that girls are given the chance to grow and gain confidence at every stage of their Guiding life. This local approach is fundamental to Guiding and we are grateful to everyone who offers their time and expertise to girls either regularly or occasionally.

We cannot emphasise enough just how important fun, safe activities and opportunities to see friends continues to be for our young members over this past year.

### **Other highlights in 2024:**

2024 saw the first Easter Egg Hunt event in our Nancie Bradshaw site and woodland. Over 100 participants followed trails of coloured eggs, answering clues and solving the riddles, to be awarded with a chocolatey prize at the end. There are plans to repeat this successful event again in 2025.

Our successful Guide event, Bubbs Hill Bash, occurred again in 2024, but in May this year, due to other large scale events. This year saw a total of 191 Guides, Rangers and young leaders take part in a one-day challenge event with over 31 activity stations, with teams competing in a bid to be crowned the winners and be awarded the golden mallet trophy. The varied activities included low ropes, a zen zone, an interactive challenge, a giant marble run and a padlock challenge. 108 of these participants went home after dinner and a campfire, with the other 83 staying over night in tents. Thanks were expressed to the 69 adult volunteers who gave up their weekend for this fantastic event.

The county wide INTOPS (international Opportunities) trip was held this year in August, with a group of 13 young members and 4 leaders going to Norway. During their week away they used multiple modes of transport,

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sampled lots of local foods, undertook adventurous activities including white water rafting and generally experienced a different culture and developed communication, listening and team building skills.

Christmas 2024 saw us hold our second 'Christmas Carols around the campfire' event, which was organised to raise money for both Deer Park and for the Salvation Army. The weather was not particularly kind but over 80 members and their families were surrounded by festoons of twinkly fairy lights and sang festive songs to an accompaniment from the Salvation Army Brass Band. Favourites included O Come All Ye faithful, Jingle Bells and Rudolph the Red Nosed Reindeer – which the band found very amusing to play. We were warmed up by hot chocolate and mince pies, lots of chatting and laughter. It's a lovely way to celebrate Christmas at our Headquarters and is hopefully going to become an annual event.

### **Fundraising activities/income generation**

Income is generated through members' annual subscriptions, legacies and donations. Income is also generated from the hire of holiday/camping facilities and activities at our activity centre at Deer Park. Fundraising activities include sales of souvenirs. Units independently raise funds to support their local groups. Individual young women fundraise to assist their international travel and other projects.

Our lead volunteer for grants continues to work hard to secure funds for new projects such as our Tomahawks range and Crate stack challenge and our ongoing refurbishment projects in the Deer House. We have also been fortunate to receive some legacies again this year, from previous members, and these continue to help to fund these large projects, for which we are very grateful.

### **Factors relevant to achievement**

We still have waiting lists of girls who would like to be members of Guiding in Gloucestershire. Leaders and premises are both limiting factors, though through our continuing membership growth and retention initiative we are looking at ways we can minimise these. The greatest bottlenecks are at Rainbow and Brownie levels and occur in most areas of the county. We are also conscious that there are some areas where there is little or no tradition of Guiding and it can be hard to gain a foothold.

Finding adults able to take on additional roles in the county beyond their invaluable commitment to their weekly unit leadership activities remains difficult. Whilst we cover additional expenses at a benchmarked rate, we are asking people to make increasingly professional contributions as we need to address planning, people-management, property-management, budgeting and risk assessment ever more seriously. The distances involved in such a large county and the driving conditions in bad weather and at night also contribute, though we can and do make use of online methods for working together.

### **Financial review**

The financial statements in this report are those of the charity and reflect the activities it undertakes on behalf of the whole county. Divisions, districts and units are separate organisations and are responsible for their own finances.

# Gloucestershire Guide Association (charity number: 302108)

## The statement of financial activities

Incoming and outgoing resources for the year are detailed in the statement of financial activities. These are shown separately for the charity's unrestricted funds, which may be used at the discretion of the board of trustees, and the charity's restricted funds, which must be spent in accordance with the donors' wishes.

## Overview of 2024

Our income has increased over the course of 2024, with our total expenditure increased, and charitable expenditure both increased over the course of 2024. Our net movement in funds was a surplus of £58,288 (2023: surplus of £13,545).

Total funds carried forward at 31 December 2024 amounted to £899,744 (2023: £841,456). £590,678 (2023: £608,166) sits as tangible assets. This has decreased in 2024 as several tent purchases from 2015 and the significant Bubbs Hill toilet block's depreciation came to an end. £127,200 is held as reserves and the remainder is being used operationally to enable charitable activity.

## Income and expenditure

### Income

Total income amounted to £250,693 (2023: £192,140): a 30% increase on 2023. This increase includes income for developments at Deer Park, and increased bookings at Deer Park across all aspects of service provision. Friends of Deer Park also received a sizable legacy from one of its members.

### Expenditure

Total expenditure was £192,405 (2023: £178,595): an increase of around 8%. This is also due to the spending of the development at Deer Park, as well as increased costs associated with increased footfall at Deer Park.

## Balance sheet

### Tangible fixed assets

The charity holds various tangible fixed assets to support its activities. These are the land and buildings on the main site, the land and woodland on the Nancie Bradshaw site, the land and toilet block at Bubbs Hill, a variety of activity equipment for the centre, plus other smaller assets such as training resources and gazebos.

### Reserves

Free reserves represent the working capital of the charity, available to support short and medium term objectives and to safeguard against unexpected decreases in income. Charity Commission guidance defines free reserves as 'income which becomes available to the charity and is to be expended at trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'. They exclude assets not freely available to spend on the charity's purposes – its tangible and intangible fixed assets and the investment property, an asset let on a lease for long-term financial return.

The finance committee has examined the needs and challenges faced by the charity in both the short and the medium term along with relevant financial forecasts and has formulated a policy to meet those needs. This policy is annually reviewed, updated, and approved by the board of trustees. Following the purchase of land in 2024, this policy was significantly updated. Target free reserves are currently set at £100,000, (circa 12 months' running costs in the event the organisation needs to wind up), which should be held in cash. In addition, the

## Gloucestershire Guide Association (charity number: 302108)

charity holds £27,200 in reserves until 2029 in case of additional costs in relation to this new venture. The level of free reserves at the balance sheet date was £379,098: within the policy requirement.

Girlguiding Gloucestershire continues to face financial challenge and uncertainty as it recovers from the impact of the pandemic on its membership numbers and takes steps to address its financial sustainability.

### Future developments

Our plans and activities will continue to be driven by the needs and interests of our young members. We will also be looking to grow our membership.

In 2025 we will focus on the provision of toilet facilities on the Nancie Bradshaw site, along with the installation of the crate stacking activity, vertical challenge and the tomahawk range. We will continue to train leaders for these new activities and get young members enjoying sessions on this equipment.

This report was approved by the trustees on 2 July 2025 and signed on its behalf, by:



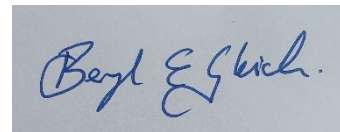
Miss. Susan Cooper

County commissioner – joint



Mrs. Emma Steel

County commissioner – joint



Mrs. Beryl Gleich

Chair of finance

## Gloucestershire Guide Association (charity number: 302108)

### Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

Approved by the trustees of the charity on 2 July 2025 and signed on its behalf by:



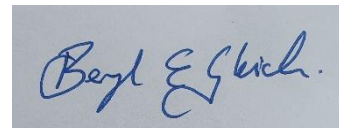
Miss. Susan Cooper

County commissioner – joint



Mrs. Emma Steel

County commissioner – joint



Mrs. Beryl Gleich

Chair of finance

## **Gloucestershire Guide Association (charity number: 302108)**

### **Independent examiner's report to the trustees of Gloucestershire Guide Association**

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 15 to 30.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

#### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me a reasonable cause to believe that in any material respect the requirements:
  - a. to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gloucestershire Guide Association (charity number: 302108)



.....  
Craig Fitchett FCCA

Price Davis Ltd

Chartered Certified Accountants

4 Manor Park Business Centre

Mackenzie Way

Swindon Village

Cheltenham

GL51 9TX

Date: 24 July 2025

# Gloucestershire Guide Association (charity number: 302108)

## Statement of financial activities for the year ended 31 December 2024

|                                    | Note                | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2024<br>£ |
|------------------------------------|---------------------|----------------------------|--------------------------|--------------------|
| <b>Income and endowments from:</b> |                     |                            |                          |                    |
| Donations and legacies             | <a href="#">2</a>   | 5,239                      | -                        | 5,239              |
| Charitable activities              | <a href="#">3</a>   | 186,551                    | 869                      | 187,420            |
| Other trading activities           | <a href="#">4</a>   | 52,963                     | -                        | 52,963             |
| Investment income                  | <a href="#">5</a>   | 3,968                      | -                        | 3,968              |
| Other income                       | <a href="#">6</a>   | 1,103                      | -                        | 1,103              |
| Total Income                       |                     | 249,824                    | 869                      | 250,693            |
| Gains/losses on investment assets  |                     | -                          | -                        | -                  |
| <b>Expenditure on:</b>             |                     |                            |                          |                    |
| Raising funds                      | <a href="#">7.1</a> | (3,793)                    | -                        | (3,793)            |
| Charitable activities              |                     | (188,612)                  | -                        | (188,612)          |
| Total expenditure                  |                     | (192,405)                  | -                        | (192,405)          |
| Net expenditure                    |                     | 57,419                     | 869                      | 58,288             |
| Gross transfers between funds      |                     | 869                        | (869)                    | -                  |
| Net movement in funds              |                     | 58,288                     | -                        | 58,288             |
| <b>Reconciliation of funds</b>     |                     |                            |                          |                    |
| Total funds brought forward        |                     | 841,456                    | -                        | 841,456            |
| Total funds carried forward        | <a href="#">18</a>  | 899,744                    | -                        | 899,744            |

# Gloucestershire Guide Association (charity number: 302108)

## Statement of financial activities for the year ended 31 December 2023

|                                    | Note                | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|---------------------|----------------------------|--------------------------|--------------------|
| <b>Income and endowments from:</b> |                     |                            |                          |                    |
| Donations and legacies             | <a href="#">2</a>   | 5,014                      | 20                       | 5,034              |
| Charitable activities              | <a href="#">3</a>   | 125,857                    | 1,170                    | 127,027            |
| Other trading activities           | <a href="#">4</a>   | 55,112                     | -                        | 55,112             |
| Investment income                  | <a href="#">5</a>   | 4,040                      | -                        | 4,040              |
| Other income                       | <a href="#">6</a>   | 927                        | -                        | 927                |
| Total Income                       |                     | 190,950                    | 1,190                    | 192,140            |
| Gains/losses on investment assets  |                     | -                          | -                        | -                  |
| <b>Expenditure on:</b>             |                     |                            |                          |                    |
| Raising funds                      | <a href="#">7.1</a> | (8,127)                    | -                        | (8,127)            |
| Charitable activities              |                     | (170,468)                  | -                        | (170,468)          |
| Total expenditure                  |                     | (178,595)                  | -                        | (178,595)          |
| Net expenditure                    |                     | 12,355                     | 1,190                    | 13,545             |
| Gross transfers between funds      |                     | 1,190                      | (1,190)                  | -                  |
| Net movement in funds              |                     | 13,545                     | -                        | 13,545             |
| <b>Reconciliation of funds</b>     |                     |                            |                          |                    |
| Total funds brought forward        |                     | 827,911                    | -                        | 827,911            |
| Total funds carried forward        | <a href="#">18</a>  | 841,456                    | -                        | 841,456            |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in [note 18](#).

# Gloucestershire Guide Association (charity number: 302108)

## Balance sheet as at 31 December 2024

|                                                       | Note               | 2024<br>£       | 2023<br>£       |
|-------------------------------------------------------|--------------------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |                    |                 |                 |
| Tangible assets                                       | <a href="#">13</a> | 590,678         | 608,166         |
| Investments                                           | <a href="#">14</a> | -               | -               |
|                                                       |                    | <hr/> 590,678   | <hr/> 608,166   |
| <b>Current assets</b>                                 |                    |                 |                 |
| Stocks                                                | <a href="#">15</a> | 8,402           | 9,125           |
| Debtors                                               | <a href="#">16</a> | 19,214          | 24,402          |
| Cash at bank and in hand                              |                    | 379,098         | 281,554         |
|                                                       |                    | <hr/> 406,714   | <hr/> 315,081   |
| <b>Creditors: amounts falling due within one year</b> | <a href="#">17</a> | (97,648)        | (81,791)        |
|                                                       |                    | <hr/> 309,066   | <hr/> 233,290   |
| <b>Net current assets</b>                             |                    |                 |                 |
|                                                       |                    | <hr/> 899,744   | <hr/> 841,456   |
| <b>Net assets</b>                                     |                    |                 |                 |
| <b>Funds of the charity:</b>                          |                    |                 |                 |
| <b>Unrestricted income funds</b>                      |                    |                 |                 |
| Unrestricted income funds                             |                    | (899,744)       | (841,456)       |
| <b>Total funds</b>                                    | <a href="#">18</a> | <hr/> (899,744) | <hr/> (841,456) |

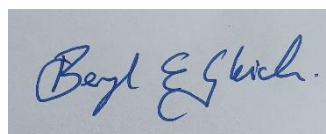
The financial statements on pages 15 to 30 were approved by the trustees and authorised for issue on 2 July 2025 and signed on their behalf by:



Miss. Susan Cooper  
County commissioner – joint



Mrs. Emma Steel  
County commissioner – joint



Mrs. Beryl Gleich  
Chair of finance

# Gloucestershire Guide Association (charity number: 302108)

## Cash flow statement for the year ended 31 December 2024

|                                                        | Note               | 2024<br>£ | 2023<br>£ |
|--------------------------------------------------------|--------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>            |                    |           |           |
| Net cash expenditure                                   |                    | 58,288    | 13,545    |
| <b>Adjustments to cash flows from non-cash items</b>   |                    |           |           |
| Depreciation                                           | <a href="#">13</a> | 25,683    | 23,564    |
| Investment income                                      | <a href="#">5</a>  | (3,968)   | (4,040)   |
| Fixed asset – tangible assets purchases                | <a href="#">13</a> | (8,195)   | (356,345) |
|                                                        |                    | 13,520    | (323,276) |
| <b>Working capital adjustments</b>                     |                    |           |           |
| (Increase) / decrease in stocks                        | <a href="#">15</a> | 723       | (553)     |
| (Increase) / decrease in debtors                       | <a href="#">16</a> | 5,188     | 36,969    |
| Increase / (decrease) in creditors                     | <a href="#">17</a> | 15,857    | (33,604)  |
| Net cash flows from operating activities               |                    | 35,288    | (320,464) |
| <b>Cash flows from investing activities</b>            |                    |           |           |
| Interest receivable and similar income                 | <a href="#">5</a>  | 3,968     | 4,040     |
| Proceeds from sale of Investments                      |                    | -         | -         |
| Net cash flows from investing activities               |                    | 3,968     | 4,040     |
| Net increase / (decrease) in cash and cash equivalents |                    | 97,544    | (316,424) |
| Cash and cash equivalents at 1 January                 |                    | 281,554   | 597,978   |
| Cash and cash equivalents at 31 December               |                    | 379,098   | 281,554   |

All of the cash flows are derived from continuing operations during the above two periods.

# Gloucestershire Guide Association (charity number: 302108)

## Notes to the financial statements for the year ended 31 December 2024

### 1. Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with 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) ((effective from January 2019)) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Gloucestershire Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

There are no material uncertainties about the charity's ability to continue as a going concern.

Based on the above, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed

## **Gloucestershire Guide Association (charity number: 302108)**

to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Gloucestershire Guide Association (charity number: 302108)

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### Financial instruments

#### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when:

- a) the contractual rights to the cash flows from the financial asset expire or are settled;
- b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled, or expires.

## Gloucestershire Guide Association (charity number: 302108)

### 2. Income from donations and legacies

|                             | Unrestricted funds |                    | Total 2024 | Total 2023 |
|-----------------------------|--------------------|--------------------|------------|------------|
|                             | General £          | Restricted funds £ | £          | £          |
| Donations and legacies;     |                    |                    |            |            |
| General donations and gifts | 1,753              | -                  | 1,753      | 967        |
| Donations to Deer Park      | 3,486              | -                  | 3,486      | 4,066      |
|                             | 5,239              | -                  | 5,239      | 5,034      |

### 3. Income from charitable activities

|                          | Unrestricted funds |                    | Total 2024 | Total 2023 |
|--------------------------|--------------------|--------------------|------------|------------|
|                          | General £          | Restricted funds £ | £          | £          |
| Deer Park headquarters   | 81,953             | -                  | 81,953     | 54,904     |
| Learning and development | 6,256              | -                  | 6,256      | 8,085      |
| Activities and adventure | 31,620             | -                  | 31,620     | 62,667     |
| Youth / Inspire          | 195                | -                  | 195        | 44         |
| Membership growth        | -                  | -                  | -          | -          |
| Friends of Deer Park     | 66,527             | 869                | 67,396     | 1,327      |
|                          | 186,551            | 869                | 187,420    | 127,027    |

## Gloucestershire Guide Association (charity number: 302108)

### 4. Income from other trading activities

|                                         | Unrestricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-----------------------------------------|----------------------------|--------------------|--------------------|
| <b>Trading income</b>                   |                            |                    |                    |
| Trading income for fundraising purposes | 11,464                     | 11,464             | 14,138             |
| Membership subscriptions                | 41,499                     | 41,499             | 40,974             |
|                                         | 52,963                     | 52,963             | 55,112             |

### 5. Investment income

|                                                    | Unrestricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|----------------------------------------------------|----------------------------|--------------------|--------------------|
| <b>Income from dividends</b>                       |                            |                    |                    |
| Dividends receivable from other listed investments | -                          | -                  | -                  |
| <b>Interest receivable and similar income</b>      |                            |                    |                    |
| Interest receivable on bank deposits               | 3,968                      | 3,968              | 4,040              |
|                                                    | 3,968                      | 3,968              | 4,040              |

### 6. Other income

|                         | Unrestricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------|----------------------------|--------------------|--------------------|
| Deer Park - electricity | 554                        | 554                | 496                |
| Sundry income           | 549                        | 549                | 431                |
|                         | 1,103                      | 1,103              | 927                |

## Gloucestershire Guide Association (charity number: 302108)

### 7. Expenditure on raising funds

#### 7.1 Costs of trading activities

|                                  |      | Unrestricted<br>funds |                          |                    |                    |
|----------------------------------|------|-----------------------|--------------------------|--------------------|--------------------|
|                                  | Note | General<br>£          | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
| <b>Fundraising trading costs</b> |      |                       |                          |                    |                    |
| Fundraising                      |      | 3,793                 | -                        | 3,793              | 8,127              |
|                                  |      | 3,793                 | -                        | 3,793              | 8,127              |

### 8. Expenditure on charitable activities

|                          |  | Unrestricted<br>funds |                          |                    |                    |
|--------------------------|--|-----------------------|--------------------------|--------------------|--------------------|
|                          |  | General<br>£          | Restricted<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
| Deer Park headquarters   |  | 106,441               | -                        | 106,441            | 71,319             |
| Learning and development |  | 4,729                 | -                        | 4,729              | 6,772              |
| Activities and adventure |  | 35,003                | -                        | 35,003             | 59,508             |
| Youth participation      |  | 187                   | -                        | 187                | -                  |
| Membership growth        |  | -                     | -                        | -                  | -                  |
| Randwick hut             |  | 3,986                 | -                        | 3,986              | 3,563              |
| Friends of Deer Park     |  | 3,575                 | -                        | 3,575              | -                  |
|                          |  | 153,921               | -                        | 153,921            | 141,162            |

## Gloucestershire Guide Association (charity number: 302108)

### 9. Analysis of governance and support costs

|                                     | Unrestricted<br>funds |            |        |        |
|-------------------------------------|-----------------------|------------|--------|--------|
|                                     | General               | Restricted | Total  | Total  |
|                                     | £                     | funds      | 2024   | 2023   |
|                                     |                       | £          | £      | £      |
| <b>Governance costs</b>             |                       |            |        |        |
| Trustees' remuneration and expenses | 2,334                 | -          | 2,334  | 3,702  |
| Legal and professional fees         | 2,508                 | -          | 2,508  | 1,932  |
| Other governance costs              | 8,267                 | -          | 8,267  | 12,326 |
|                                     | 13,109                | -          | 13,109 | 17,960 |

### 10. Net incoming/outgoing resources

Net outgoing resources for the year include:

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 25,683    | 23,564    |

### 11. Staff costs

The aggregate payroll costs were as follows:

|                                                                      | 2024<br>£ | 2023<br>£ |
|----------------------------------------------------------------------|-----------|-----------|
| <b>Staff costs during the year were:</b>                             |           |           |
| Wages and salaries                                                   | 21,582    | 11,346    |
| No employee received emoluments of more than £60,000 during the year |           |           |

## Gloucestershire Guide Association (charity number: 302108)

### 12. Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 13. Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Activity<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |                            |            |
| At 1 January 2024     | 719,521                    | 84,716                          | 6,250               | 142,905                    | 953,392    |
| Additions             | 6,510                      | 1,685                           | -                   | -                          | 8,195      |
| At 31 December 2024   | 726,031                    | 86,401                          | 6,250               | 142,905                    | 961,587    |
| <b>Depreciation</b>   |                            |                                 |                     |                            |            |
| At 1 January 2024     | 173,816                    | 76,809                          | 6,250               | 88,351                     | 345,226    |
| Charge for the year   | 10,482                     | 2,662                           | -                   | 12,539                     | 25,683     |
| At 31 December 2024   | 184,298                    | 79,471                          | 6,250               | 100,890                    | 370,909    |
| <b>Net book value</b> |                            |                                 |                     |                            |            |
| At 31 December 2024   | 541,733                    | 6,930                           | -                   | 42,015                     | 590,678    |
| At 31 December 2023   | 545,705                    | 7,907                           | -                   | 54,554                     | 608,166    |

Included within the net book value of land and buildings above is £541,733 (2023 - £545,705) in respect of freehold land and buildings.

## Gloucestershire Guide Association (charity number: 302108)

### 14. Fixed asset investments

|                          | 2024<br>£                             | 2023<br>£          |
|--------------------------|---------------------------------------|--------------------|
| Other investments        | -                                     | -                  |
| <hr/>                    |                                       |                    |
| <b>Other investments</b> |                                       |                    |
|                          | <b>Unlisted<br/>investments<br/>£</b> | <b>Total<br/>£</b> |
| <b>Cost or Valuation</b> |                                       |                    |
| At 1 January 2024        | -                                     | -                  |
| Revaluation              | -                                     | -                  |
| Cashed In                | -                                     | -                  |
| At 31 December 2024      | -                                     | -                  |
| <b>Net book value</b>    |                                       |                    |
| At 31 December 2024      | -                                     | -                  |
| At 31 December 2023      | -                                     | -                  |

### 15. Stock

|        | 2024<br>£ | 2023<br>£ |
|--------|-----------|-----------|
| Stocks | 8,402     | 9,125     |
| <hr/>  |           |           |

### 16. Debtors

|               | 2024<br>£ | 2023<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 7,703     | 12,694    |
| Prepayments   | 11,511    | 11,708    |
|               | <hr/>     | <hr/>     |
|               | 19,214    | 24,402    |
| <hr/>         |           |           |

## Gloucestershire Guide Association (charity number: 302108)

### 17. Creditors: amounts falling due within one year

|                 | 2024<br>£ | 2023<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 9,331     | 1,957     |
| Other creditors | 49,011    | 49,015    |
| Accruals        | 39,306    | 30,819    |
|                 | 97,648    | 81,791    |

### 18. Funds

|                                   | Balance at 1<br>January 2024<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ |
|-----------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|--------------------------------------------|
| <b>Unrestricted funds</b>         |                                   |                            |                            |                |                                            |
| <b>Unrestricted general funds</b> |                                   |                            |                            |                |                                            |
| Unrestricted funds                | (841,456)                         | (249,824)                  | 192,405                    | (869)          | -                                          |
| <b>Restricted funds</b>           |                                   |                            |                            |                |                                            |
| Restricted funds                  | -                                 | (869)                      | -                          | 869            | -                                          |
| <b>Total funds</b>                | (841,456)                         | (250,693)                  | 192,405                    | -              | -                                          |

**Balance at 31 December 2024**  
£

|                                   |           |
|-----------------------------------|-----------|
| <b>Unrestricted funds</b>         |           |
| <b>Unrestricted general funds</b> |           |
| Unrestricted funds                | (899,744) |
| <b>Restricted funds</b>           |           |
| Restricted funds                  | -         |
| <b>Total funds</b>                | (899,744) |

## Gloucestershire Guide Association (charity number: 302108)

|                                   | Balance at 1<br>January<br>2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ |
|-----------------------------------|--------------------------------------|----------------------------|----------------------------|----------------|--------------------------------------------|
| <b>Unrestricted funds</b>         |                                      |                            |                            |                |                                            |
| <b>Unrestricted general funds</b> |                                      |                            |                            |                |                                            |
| Unrestricted funds                | (827,911)                            | (190,950)                  | 178,595                    | (1,190)        | -                                          |
| <b>Restricted funds</b>           |                                      |                            |                            |                |                                            |
| Restricted funds                  | -                                    | (1,190)                    | -                          | 1,190          | -                                          |
| <b>Total funds</b>                | (827,911)                            | (192,140)                  | 178,595                    | -              | -                                          |

**Balance at 31 December 2023**  
**£**

### Unrestricted funds

#### Unrestricted general funds

Unrestricted funds (841,456)

### Restricted funds

Restricted funds -

### Total funds

(841,456)

## 19. Analysis of net funds

|                          | At 1 January<br>2024<br>£ | Cash flow<br>£ | At 31 December<br>2024<br>£ |
|--------------------------|---------------------------|----------------|-----------------------------|
| Cash at bank and in hand | 281,554                   | 97,544         | 379,098                     |
| Net debt                 | 281,554                   | 97,544         | 379,098                     |

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# Accounts

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# Gloucestershire Guide Association

operating as

## Girlguiding Gloucestershire

Annual report and financial statements  
for the year ended 31 December 2023

Price Davis Ltd  
Chartered Accountants  
4 Manor Park Business Centre  
MacKenzie Way  
Swindon Village  
Cheltenham  
GL51 9TX

# Gloucestershire Guide Association (charity number: 302108)

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| Statement of trustees' responsibilities | <a href="#">Link</a> | 11       |
| Independent examiner's report           | <a href="#">Link</a> | 12 to 13 |
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| Balance sheet                           | <a href="#">Link</a> | 16       |
| Cash flow statement                     | <a href="#">Link</a> | 17       |
| Notes to the financial statements       | <a href="#">Link</a> | 18 to 28 |

# Gloucestershire Guide Association (charity number: 302108)

## Reference and administrative details

### Trustees

Miss Susan Cooper, county commissioner – joint

Mrs Emma Steel, county commissioner – joint

Mrs Beryl Gleich, chair of finance

Mrs Christine Wray, chair of Deer Park management & development committee (retired 31 August 2023)

Mrs Karen McFarlane, chair of Deer Park management & development committee (appointed 1 September 2023)

Miss Michelle Thompson, 18-30 coordinator (retired 31 May 2023)

Kirsten Cottey, inspire coordinator (appointed 1 June 2023)

Ali McEwan, division commissioner – Coopers Hill

Sarah Cocker, division commissioner – Gloucester West (retired 27 September 2023)

Karen Walker, division commissioner (appointed 13 February 2023)

Miss Dee Williams, division commissioner – Gloucester (appointed 28 September 2023)

### Principal office

Gloucestershire Guide Headquarters

Deer Park

Cowley

Gloucestershire

GL53 9NJ

### Registration number

302108

### Independent examiner

Price Davis Ltd

Chartered Accountants

4 Manor Park Business Centre

MacKenzie Way

Swindon Village

Cheltenham

GL51 9TX

# Gloucestershire Guide Association (charity number: 302108)

## Trustees' report

### Charity number: 302108

The trustees submit their annual report and the financial statements of Girlguiding Gloucestershire (the charity) for the year ended 31 December 2023. The trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (effective from January 2019).

## Structure, governance and management

### Constitution

Girlguiding Gloucestershire is an unincorporated registered charity. It is governed by the latest Gloucestershire constitution of the executive committee dated 12 October 2019. It is ultimately governed by the Girl Guide Association Trust Deed of 1938.

### Method of appointment of trustees

The management of the charity is the responsibility of the trustees who are appointed under the terms of the governing document. In common with a growing number of Girlguiding counties in the UK, joint county commissioners lead Gloucestershire as a role-share, reflecting the increasing workload of the role and other personal commitments. They act jointly or singly as required to ensure the smooth conduct of business within the county. The county commissioners are appointed by the Girlguiding South West England region commissioner. All other trustees are appointed by the county commissioners.

### Policies adopted for the induction and training of trustees

There are established procedures for the induction of each trustee to ensure they are aware of the responsibilities of a trustee and the ways of working within Girlguiding Gloucestershire. New trustees are required to read and discuss the Charity Commission's guidance and the constitutional document with the chair of the board of trustees and sign a declaration that they are not prevented from holding a trusteeship. Individuals receive mentoring and support as required throughout their term of office.

### Organisational structure and decision making

The organisation is an association governed by its constitution. It has a trustee board consisting of 8 trustees and an operations committee, consisting of the division commissioners and team leaders, which reports to our trustee board.

The constitution is maintained by resolution of the trustee board and changes are agreed with Girlguiding South West England operations committee prior to their adoption. Members of the trustee board are listed by appointment in the Girlguiding Gloucestershire constitution of the county trustee board. The county commissioners are supported in their decision making by the county operations committee which consists of division commissioners and our specialist team leaders upon whom they can call for advice. The county is organised into 10 areas – divisions: Cheltenham, Coopers Hill, Cotswold North, East, Forest North, Forest South, Gloucester, Mid, Tewkesbury and West. Each area provides support, lines of two-way communication and opportunities for young members, leaders and commissioners to make decisions and take responsibility. Each area is led by senior volunteers – division commissioners or joint division commissioners.

# Gloucestershire Guide Association (charity number: 302108)

## Risk management

The trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to major risks. We have had no major accidents or incidents in 2023. We offer, in line with Girlguiding policy, safeguarding training “a safe space”. Girlguiding introduced new safeguarding training in 2018 to ensure all volunteers understand their responsibilities in this regard. All of our 1000 plus volunteers are trained in ‘a safe space’ to the level appropriate for their role and compliance with training is measured weekly by the South West region office.

## Investment powers

The investment powers of Girlguiding Gloucestershire are as set out in the Royal Charter and Bye-Laws of The Guide Association.

## Environmental statement

Girlguiding Gloucestershire seeks to create a culture where environmental considerations are integrated into all policy decisions and business activities across the organisation.

## Objectives and activities for the public benefit

### Policies and objectives

The organisation is set up as a voluntary movement for girls and women and its purpose is to enable girls and young women to develop their potential and to make a difference in the world. This is achieved within a mutually supportive structure of fun, friendship and personal challenge underpinned by moral values.

As an organisation, Girlguiding is open to girls and young women and offers all our members fun, friendship, challenge and adventure from an early age through our Rainbow section (4 to 7 years) to Brownies (7 to 10 years), Guides (10 to 14 years), Rangers (14 to 18 years) and the Inspire (18 to 30 years) group.

In 2020, Girlguiding set out its new Girlguiding strategy: today, tomorrow, together. This strategy includes a set of strategic outcomes which describe the difference Girlguiding wants to make. Our Gloucestershire 2020 strategy is in line with this strategy. These Girlguiding outcomes are written as spoken statements:

### For girls and young women

- I’m free to be me: I have more confidence in myself.

### For all members

- I care: I make a positive difference to others and the world around me.

### For volunteers

- I empower girls: I use my time and talents to empower the next generation of women.

### For society

- We inspire change: We use our influence as Girlguiding to remove barriers so girls and women can thrive.

## Gloucestershire Guide Association (charity number: 302108)

Girlguiding's shared goals are:

- Exceptional experiences for girls
- Rewarding volunteer experience
- Inclusive & impactful

### Strategies and activities for achieving objectives

#### Goal 1: Exceptional experiences for girls

We put girls at the centre of everything we do. Every decision we make, big or small, is led by our girls and young women. Our programme promotes girl-led Guiding; it offers girls the opportunity to choose what they want to do from the programme. The programme is structured around 6 core themes: Know Myself, Express Myself, Be Well, Have Adventures, Take Action and Skills for my Future – the same for every section which also has a gold award as the ultimate goal. During the pandemic we adapted the programme to be delivered virtually and units continue to offer a blend of face to face and virtual meetings as appropriate.

During the last year we have continued to offer fun, accessible and empowering experiences. Our Duke of Edinburgh coordinator has invited neighbouring counties to join our programmes again this year, enabling DofE experiences to be offered to more young members. Two silver and one gold have been awarded, with another three gold, 3 silver and 2 bronze currently in progress. Such fantastic achievements by these young people.

We have continued our 'Holiday Adventures' through 2023. These followed a similar theme to our activity days and included adventurous activities such as zip wire, tunnels, archery and bushcraft. They were available to girls in the Easter and Summer school holidays, to attend without their unit leader and to make new friends and challenge themselves. Feedback was very positive and these will continue into 2024.

In November, a range of girls from Rainbows to Rangers from across the county took part in UK Parliament Week 2023. We were supported with a Girlguiding South West region activity pack and badge and this year's focus was The House of Lords and role of The Speaker in Parliament. Activities included holding elections, debating, learning about Parliament structure, playing Parliament bingo and welcoming visitors, including a visit from the secretary of state for transport, to talk about local and national politics.

We continue to make use of social media to connect with groups of our younger members who we can use as sounding boards for new ideas and we remain active on Facebook, Instagram and Twitter. Our Inspire (18–30 age group) coordinator is a trustee and is actively bringing the views of young members to the county trustee board and operations committee. We also have increasing numbers of peer educators, who are 14–25 year old members, who help Brownies, Guides and Rangers explore important topics. As young people, they use their own experience to bring the subjects to life. Our social media channels are making strides to become more inclusive with photo descriptions and closed captions applied where appropriate.

We continue to have a young member acting as an advocate on Girlguiding's national advocate panel. The advocate panel gives girls a platform to use their voices and seek change at the highest levels. Advocates talk to MPs and other politicians, act as media spokespeople for Girlguiding and speak at many types of events. We also have a member representing us on the regional youth network panel.

## **Gloucestershire Guide Association (charity number: 302108)**

### **Goal 2: Rewarding volunteer experience**

We are so grateful to all our volunteers, for continuing to offer a wide range of Guiding opportunities to our young members. Outstanding contributions of our volunteers have been recognised with awards and across the year we have presented 7 Inspiring Leader awards, 4 Growth awards, 6 18–30 awards, 25 Thanks awards, and 3 Region thanks awards.

We also have a new group of volunteers, who we have named the Deer Park Diamonds. They are leaders and Trefoil Guild members, plus family and friends, who spend time one day a week at Deer Park carrying out a number of tasks to help maintain the site. Tasks undertaken this year have included gardening, planting trees & flowers, building maintenance, clearing the campfire areas, and putting down wood chippings on the new low ropes site. We have launched the Deer Park 50 hours service award and to date 10 volunteers have received the award (500 volunteering hours). Their hard work is greatly appreciated.

This year we have continued to recognise long service, with 142 awards being given. 61 of these were for over 15 years' service, including 2 for over 40 years – such dedication from leaders in our county. We currently have 9 people working towards their Queen's Guide award, four of whom are new in 2023 – a three year commitment to make a real difference in their communities as well as tackling physical and leadership challenges. 11 leaders have completed the 'going away with' scheme, which allows them to take young members on residential trips, whilst a further 10 have completed supplementary sections to licences they already held. 6 leaders were awarded the South West region Compass award, which recognises dedication, good quality guiding and engagement in the local community, with another leader being awarded the region Silver Oak leaf for service as a trainer. This prestigious award is the highest in our region.

Training of volunteers remains a high priority in the county and this year we have had 60 new volunteers complete their leadership qualifications, enabling them to run and assist in units. Trainings also continue for existing leaders with sessions being delivered virtually and face to face, to allow as many volunteers to access them as possible. Topics include accounts, gift aid, risk assessment completion, a safe space and programme planning. All our units are required to have a qualified first aider present and 108 leaders have updated their course this year. We have also introduced a very successful Safe Zone training, which focuses on inclusion and challenging negative behaviours around LGBTQ+ topics. This training has also been adopted by region, with commissioners undertaking the first regional session. Our part time admin assistant continues to help reduce the admin burden, so our commissioners can spend less time on admin and more time creating great experiences for girls and young women.

### **Goal 3: Inclusive and impactful**

We have continued to promote Girlguiding in Gloucestershire by proudly telling parents and others in the county about our achievements and the difference we make through our Instagram account; our Twitter account; our enhanced public facing Facebook groups; our county website; and our newsletters to our supporters.

Girlguiding partnered with Children in Need again this year, which was a huge success and saw many of our members raising money through baking, dancing, holding sales and doing sponsored activities.

We have continued to run our very popular Mental Health First Aid training course for our volunteers and have now trained 38 leaders. We have also had a second trainer qualify, which will enable a greater number of trainings in future. This initiative was adopted by Girlguiding South West region and continues to be discussed

## Gloucestershire Guide Association (charity number: 302108)

at a national level. With many of our members experiencing concerns with their mental health, this is a very valuable resource for leaders to have, to help them support fellow volunteers and young members.

### Grant making policies

From time to time, we will make grants to our members.

If units or young members are struggling financially, they can submit an application for the county 'helping hands' grant, which is available to all. The decision is delegated to the finance committee and is based on the circumstances of the applicant and merit. In spite of rising costs, we continue to give all members who are selected to represent us or Girlguiding on overseas trips a grant of 20% of the principal costs.

## Achievements and performance

### Review of activities

Girlguiding Gloucestershire continues to provide girls and young women, from Rainbows to Rangers, with a wide variety of opportunities that enable them to acquire a range of skills. These skills empower them as individuals and develop their full potential in a safe, girl-led, girl-only space, so that they are able to take their place in their communities as confident and resourceful members of society, while having fun at the same time.

This year has been especially exciting for us, as following several years of negotiations, on 28 March 2023, we were able to purchase the freehold for the land which houses our main site at Deer Park. At the same time we purchased the small site opposite our car park entrance, and the adjacent woodland, which will allow our land to be connected safely to Bubbs Hill which we also own and where camping and adventurous activities take place such as low ropes, archery and zipline.

We were able to fund this purchase due to the foresight and wisdom of former trustees and county commissioners who invested and reserved monies left to us by Nancie Bradshaw in 2006 to be used to secure the future of Deer Park by purchasing the land if it ever became available.

Owning the main site and buildings secures the future of Girlguiding Gloucestershire at Deer Park. It enables us to continue to offer amazing outdoor opportunities to our young members and also welcome other young people and school groups to share our facilities.

Following the land purchase we have seen a steady increase in bookings, with leaders keen to undertake residential, days out and try adventurous activities with their units. Grass sledging, archery and zip wire continue to prove popular and we can now offer low ropes courses again thanks to a legacy donation and effective fundraising.

Membership numbers have continued to increase, with nearly 4000 young members at the end of 2023, whilst volunteer numbers have remained fairly steady at 1100. Adult recruitment continues to be a priority and the membership, growth and retention team assist local leaders with this. We are thrilled that region have continued to fund a recruitment officer who helps us with this on-going challenge. The imagination and efforts of leaders to tailor programmes to meet the needs and interests of their girls and to give them the opportunities to plan their own exciting adventures ensures that girls are given the chance to grow and gain confidence at every stage of their Guiding life. This local approach is fundamental to Guiding and we are grateful to everyone who offers their time and expertise to girls regularly or occasionally.

## Gloucestershire Guide Association (charity number: 302108)

We cannot emphasise enough just how important fun, safe activities and opportunities to see friends continues to be for our young members over this past year.

### Other highlights in 2023:

In May we held EXPLORE, a showcase event for Deer Park and what it can offer. Rainbows, Brownies, Guides and Rangers were on site with their families so visitors could see what Deer Park has to offer and take part in a range of outdoor activities. These included lighting fires, mini-pioneering, arrows, whittling, learning CPR, boules, pistols and much more. The aim of this was to offer partners, stakeholders and other interested parties a chance to talk about how we can work together to support young people and the opportunities available to them. Attendees included local councillors and mayors, representatives from Slimbridge WWT as well as the Lord Lieutenant and a number of our patrons. We also took the opportunity to train around 50 of those attending to deliver pond dipping sessions.

Bubbs Hill Bash in June saw over 250 Guides, Rangers and young leaders take part in a one-day challenge event with over 25 activity stations, with teams competing in a bid to be crowned the winners. The varied activities included inflatable obstacle courses, giant kerplunk, tent peg-coordinates, code breaking and semaphore. This was the first Bash since the pandemic where an overnight stay was available and we had 155 participants enjoy a night in tents. Everyone enjoyed a great camp fire before day visitor departures on Saturday evening, and those sleeping over had a good breakfast and completed a craft activity before home time on Sunday morning.

In July we held an open day to celebrate the purchase of our land at Deer Park. All Gloucestershire volunteers and their families were welcome to join us for a picnic and to enjoy the surroundings, have a look at our new land and enjoy some garden games.

Christmas 2023 saw us hold our first ever 'Christmas Carols around the campfire' event, which was organised to raise money for the development of the Nancie Bradshaw site. Deer Park was dressed in fairy lights and full of Christmas spirit as over 80 members and their families joined us around the campfire as we sang festive songs, from Silent Night and O Come All Ye faithful, to Jingle Bells and Rudolph the Red Nosed Reindeer. We had some fun readings from some of our younger members, and all enjoyed hot chocolate and mince pies. It was a chilly evening, but the rain held off for us and the event helped everyone get in the mood for Christmas, with many keen to see the event return in 2024.

### Fundraising activities/income generation

Income is generated through members' annual subscriptions, investment income, legacies and donations. Income is also generated from the hire of holiday/camping facilities and activities at our activity centre at Deer Park. Fundraising activities include sales of souvenirs. Units independently raise funds to support their local groups. Individual young women fundraise to assist their international travel and other projects.

Our lead volunteer for grants continues to work hard to secure funds for projects such as our low ropes course and our ongoing refurbishment projects in the Deer House. We have also been fortunate to receive some legacies this year, from previous members, and these are helping to fund these large projects.

### Factors relevant to achievement

We still have waiting lists of girls who would like to be members of Guiding in Gloucestershire. Leaders and premises are both limiting factors, though through our continuing membership growth and retention initiative

## **Gloucestershire Guide Association (charity number: 302108)**

we are looking at ways we can minimise these. The greatest bottlenecks are at Rainbow and Brownie levels and occur in most areas of the county. We are also conscious that there are some areas where there is little or no tradition of Guiding and it can be hard to gain a foothold.

Finding adults able to take on additional roles in the county beyond their invaluable commitment to their weekly unit leadership activities remains difficult. Whilst we cover additional expenses at a benchmarked rate, we are asking people to make increasingly professional contributions as we need to address planning, people-management, property-management, budgeting and risk assessment ever more seriously. The distances involved in such a large county and the driving conditions in bad weather and at night also contribute though we can and do make use of online methods for working together.

### **Financial review**

The financial statements in this report are those of the charity and reflect the activities it undertakes on behalf of the whole county. Divisions, districts and units are separate organisations and are responsible for their own finances.

#### **The statement of financial activities**

Incoming and outgoing resources for the year are detailed in the statement of financial activities. These are shown separately for the charity's unrestricted funds, which may be used at the discretion of the board of trustees, and the charity's restricted funds, which must be spent in accordance with the donors' wishes.

#### **Overview of 2023**

Our income has increased over the course of 2023, with our total expenditure decreasing slightly, and charitable expenditure both increased over the course of 2023. Our net movement in funds was a surplus of £13,545 (2022: surplus of £16,710).

Total funds carried forward at 31 December 2023 amounted to £841,456 (2022: £827,911). £608,166 (2022: £275,385) sits as tangible assets. This has increased significantly in 2023 following the purchase of the land at Deer Park and the addition of the small site and wood. £127,200 is held as reserves and the remainder is being used operationally to enable charitable activity.

#### **Income and expenditure**

##### **Income**

Total income amounted to £192,140 (2022: £140,992): an increase on 2022. This increase is primarily from our international opportunities starting again post-pandemic, with two international trips taking place in 2023.

##### **Expenditure**

Total expenditure was £178,595 (2022: £124,282): an increase of around 40%. Again, this change is primarily due to the international trips taking place in 2023.

## Gloucestershire Guide Association (charity number: 302108)

### Balance sheet

#### Tangible fixed assets

The charity holds various tangible fixed assets to support its activities. These are the land and buildings on the main site, the land and woodland on the Nancie Bradshaw site, the land and toilet block at Bubbs Hill, a variety of activity equipment for the centre, plus other smaller assets such as training resources and gazebos.

#### Reserves

Free reserves represent the working capital of the charity, available to support short and medium term objectives and to safeguard against unexpected decreases in income. Charity Commission guidance defines free reserves as 'income which becomes available to the charity and is to be expended at trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'. They exclude assets not freely available to spend on the charity's purposes – its tangible and intangible fixed assets and the investment property, an asset let on a lease for long-term financial return.

The finance committee has examined the needs and challenges faced by the charity in both the short and the medium term along with relevant financial forecasts and has formulated a policy to meet those needs. This policy is annually reviewed, updated, and approved by the board of trustees. Following the purchase of land in 2023, this policy was significantly updated. Target free reserves are currently set at £100,000, (circa 12 months' running costs in the event the organisation needs to wind up), which should be held in cash. In addition, the charity holds £27,200 in reserves until 2029 in case of additional costs in relation to this new venture. The level of free reserves at the balance sheet date was £281,054: within the policy requirement.

Girlguiding Gloucestershire continues to face financial challenge and uncertainty as it recovers from the impact of the pandemic on its membership numbers, and takes steps to address its financial sustainability.

#### Future developments

Our plans and activities will continue to be driven by the needs and interests of our young members. We will also be looking to grow our membership.

In 2024 we will continue to progress our Deer House 50 project, subject to available finances. We will also train leaders for our new low ropes course and get young members enjoying sessions on this equipment. The assessment and development of our newly purchased Nancie Bradshaw field and woodland is also a high priority, to ensure the safety of the trees before our young members can enjoy this new space.

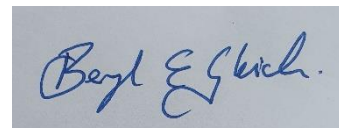
This report was approved by the trustees on 7 May 2023 and signed on its behalf, by:



Miss. Susan Cooper  
County commissioner – joint



Mrs. Emma Steel  
County commissioner – joint



Mrs. Beryl Gleich  
Chair of finance

## Gloucestershire Guide Association (charity number: 302108)

### Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

Approved by the trustees of the charity on 7 May 2024 and signed on its behalf by:



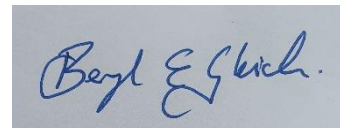
Miss. Susan Cooper

County commissioner – joint



Mrs. Emma Steel

County commissioner – joint



Mrs. Beryl Gleich

Chair of finance

## **Independent examiner's report to the trustees of Gloucestershire Guide Association**

I report on the accounts of the charity for the year ended 31 December 2023 which are set out on pages 14 to 28.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

### **Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view', and the report is limited to those matters set out in the statement below.

### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me a reasonable cause to believe that in any material respect the requirements:
  - a. to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - b. to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Gloucestershire Guide Association (charity number: 302108)



.....  
Craig Fitchett FCCA

Price Davis Ltd

Chartered Certified Accountants

4 Manor Park Business Centre

Mackenzie Way

Swindon Village

Cheltenham

GL51 9TX

Date: 13 May 2024

# Gloucestershire Guide Association (charity number: 302108)

## Statement of financial activities for the year ended 31 December 2023

|                                    | Note                | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ |
|------------------------------------|---------------------|----------------------------|--------------------------|--------------------|
| <b>Income and endowments from:</b> |                     |                            |                          |                    |
| Donations and legacies             | <a href="#">2</a>   | 5,014                      | 20                       | 5,034              |
| Charitable activities              | <a href="#">3</a>   | 125,857                    | 1,170                    | 127,027            |
| Other trading activities           | <a href="#">4</a>   | 55,112                     | -                        | 55,112             |
| Investment income                  | <a href="#">5</a>   | 4,040                      | -                        | 4,040              |
| Other income                       | <a href="#">6</a>   | 927                        | -                        | 927                |
| Total Income                       |                     | 190,950                    | 1,190                    | 192,140            |
| Gains/losses on investment assets  |                     | -                          | -                        | -                  |
| <b>Expenditure on:</b>             |                     |                            |                          |                    |
| Raising funds                      | <a href="#">7.1</a> | (8,127)                    | -                        | (8,127)            |
| Charitable activities              |                     | (170,468)                  | -                        | (170,468)          |
| Total expenditure                  |                     | (178,595)                  | -                        | (178,595)          |
| Net expenditure                    |                     | 12,355                     | 1,190                    | 13,545             |
| Gross transfers between funds      |                     | 1,190                      | (1,190)                  | -                  |
| Net movement in funds              |                     | 13,545                     | -                        | 13,545             |
| <b>Reconciliation of funds</b>     |                     |                            |                          |                    |
| Total funds brought forward        |                     | 827,911                    | -                        | 827,911            |
| Total funds carried forward        | <a href="#">18</a>  | 841,456                    | -                        | 841,456            |

## Gloucestershire Guide Association (charity number: 302108)

|                                    | Note                | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|---------------------|----------------------------|--------------------------|--------------------|
| <b>Income and endowments from:</b> |                     |                            |                          |                    |
| Donations and legacies             | <a href="#">2</a>   | 7,794                      | 561                      | 8,355              |
| Charitable activities              | <a href="#">3</a>   | 75,501                     | 2,748                    | 78,249             |
| Other trading activities           | <a href="#">4</a>   | 51,787                     | -                        | 51,787             |
| Investment income                  | <a href="#">5</a>   | 1,434                      | -                        | 1,434              |
| Other income                       | <a href="#">6</a>   | 1,167                      | -                        | 1,167              |
| Total Income                       |                     | 137,683                    | 3,309                    | 140,992            |
| Gains/losses on investment assets  |                     | -                          | -                        | -                  |
| <b>Expenditure on:</b>             |                     |                            |                          |                    |
| Raising funds                      | <a href="#">7.1</a> | (11,922)                   | -                        | (11,922)           |
| Charitable activities              |                     | (103,769)                  | (8,591)                  | (112,360)          |
| Total expenditure                  |                     | (115,691)                  | (8,591)                  | (124,282)          |
| Net expenditure                    |                     | 21,992                     | (5,282)                  | 16,710             |
| Gross transfers between funds      |                     | (5,282)                    | 5,282                    | -                  |
| Net movement in funds              |                     | 16,710                     | -                        | 16,710             |
| <b>Reconciliation of funds</b>     |                     |                            |                          |                    |
| Total funds brought forward        |                     | 811,201                    | -                        | 811,201            |
| Total funds carried forward        | <a href="#">18</a>  | 827,911                    | -                        | 827,911            |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in [note 18](#).

# Gloucestershire Guide Association (charity number: 302108)

## Balance sheet as at 31 December 2023

|                                                       | Note               | 2023<br>£       | 2022<br>£       |
|-------------------------------------------------------|--------------------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |                    |                 |                 |
| Tangible assets                                       | <a href="#">13</a> | 608,166         | 275,385         |
| Investments                                           | <a href="#">14</a> | -               | -               |
|                                                       |                    | <hr/> 608,166   | <hr/> 275,385   |
| <b>Current assets</b>                                 |                    |                 |                 |
| Stocks                                                | <a href="#">15</a> | 9,125           | 8,572           |
| Debtors                                               | <a href="#">16</a> | 24,402          | 61,371          |
| Cash at bank and in hand                              |                    | 281,554         | 597,978         |
|                                                       |                    | <hr/> 315,081   | <hr/> 667,921   |
| <b>Creditors: amounts falling due within one year</b> | <a href="#">17</a> | (81,791)        | (115,395)       |
|                                                       |                    | <hr/> 233,290   | <hr/> 552,526   |
| <b>Net current assets</b>                             |                    |                 |                 |
| <b>Net assets</b>                                     |                    | <hr/> 841,456   | <hr/> 827,911   |
| <b>Funds of the charity:</b>                          |                    |                 |                 |
| <b>Unrestricted income funds</b>                      |                    |                 |                 |
| Unrestricted income funds                             |                    | (841,456)       | (827,911)       |
| <b>Total funds</b>                                    | <a href="#">18</a> | <hr/> (841,456) | <hr/> (827,911) |

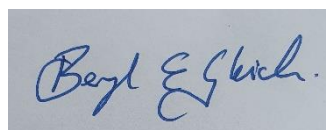
The financial statements on pages 14 to 28 were approved by the trustees and authorised for issue on 7 May 2024 and signed on their behalf by:



Miss. Susan Cooper  
County commissioner – joint



Mrs. Emma Steel  
County commissioner – joint



Mrs. Beryl Gleich  
Chair of finance

# Gloucestershire Guide Association (charity number: 302108)

## Cash flow statement for the year ended 31 December 2023

|                                                        | Note               | 2023<br>£ | 2022<br>£ |
|--------------------------------------------------------|--------------------|-----------|-----------|
| <b>Cash flows from operating activities</b>            |                    |           |           |
| Net cash expenditure                                   |                    | 13,545    | 16,710    |
| <b>Adjustments to cash flows from non-cash items</b>   |                    |           |           |
| Depreciation                                           | <a href="#">13</a> | 23,564    | 18,965    |
| Investment income                                      | <a href="#">5</a>  | (4,040)   | (1,434)   |
| Fixed asset – tangible assets purchases                | <a href="#">13</a> | (356,345) | -         |
|                                                        |                    | (323,276) | 34,241    |
| <b>Working capital adjustments</b>                     |                    |           |           |
| (Increase) / decrease in stocks                        | <a href="#">15</a> | (553)     | 1,856     |
| (Increase) / decrease in debtors                       | <a href="#">16</a> | 36,969    | (51,228)  |
| Increase / (decrease) in creditors                     | <a href="#">17</a> | (33,604)  | 66,487    |
| Net cash flows from operating activities               |                    | (320,464) | 51,356    |
| <b>Cash flows from investing activities</b>            |                    |           |           |
| Interest receivable and similar income                 | <a href="#">5</a>  | 4,040     | 1,434     |
| Proceeds from sale of Investments                      |                    | -         | -         |
| Net cash flows from investing activities               |                    | 4,040     | 1,434     |
| Net increase / (decrease) in cash and cash equivalents |                    | (316,424) | 52,790    |
| Cash and cash equivalents at 1 January                 |                    | 597,978   | 545,188   |
| Cash and cash equivalents at 31 December               |                    | 281,554   | 597,978   |

All of the cash flows are derived from continuing operations during the above two periods.

# Gloucestershire Guide Association (charity number: 302108)

## Notes to the financial statements for the year ended 31 December 2023

### 1. Accounting policies

#### Statement of compliance

The financial statements have been prepared in accordance with 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) ((effective from January 2019)) – (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### Basis of preparation

Gloucestershire Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees assess whether the use of going concern is appropriate, ie whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

There are no material uncertainties about the charity's ability to continue as a going concern.

Based on the above, the trustees have concluded that there is a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. The charity therefore continues to adopt the going concern basis in preparing its financial statements.

#### Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### Investment income

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed

## **Gloucestershire Guide Association (charity number: 302108)**

to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### **Raising funds**

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee meetings and reimbursed expenses.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end.

### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Gloucestershire Guide Association (charity number: 302108)

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### Financial instruments

#### Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

#### Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when:

- a) the contractual rights to the cash flows from the financial asset expire or are settled;
- b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset; or
- c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled, or expires.

## Gloucestershire Guide Association (charity number: 302108)

### 2. Income from donations and legacies

|                             | Unrestricted funds |            |       |       |
|-----------------------------|--------------------|------------|-------|-------|
|                             | General            | Restricted | Total | Total |
|                             | £                  | funds      | 2023  | 2022  |
|                             | £                  | £          | £     | £     |
| Donations and legacies;     |                    |            |       |       |
| General donations and gifts | 967                | -          | 967   | 4,000 |
| Donations to Deer Park      | 4,046              | 20         | 4,066 | 4,355 |
|                             | 5,014              | 20         | 5,034 | 8,355 |

### 3. Income from charitable activities

|                          | Unrestricted funds |            |         |        |
|--------------------------|--------------------|------------|---------|--------|
|                          | General            | Restricted | Total   | Total  |
|                          | £                  | funds      | 2023    | 2022   |
|                          | £                  | £          | £       | £      |
| Deer Park headquarters   | 54,904             | -          | 54,904  | 57,690 |
| Learning and development | 8,085              | -          | 8,085   | 5,442  |
| Activities and adventure | 62,667             | -          | 62,667  | 13,877 |
| Youth participation      | 44                 | -          | 44      | 85     |
| Membership growth        | -                  | -          | -       | -      |
| Friends of Deer Park     | 157                | 1,170      | 1,327   | 1,155  |
|                          | 125,857            | 1,170      | 127,027 | 78,249 |

## Gloucestershire Guide Association (charity number: 302108)

### 4. Income from other trading activities

|                                         | Unrestricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------------------------------------|----------------------------|--------------------|--------------------|
| <b>Trading income</b>                   |                            |                    |                    |
| Trading income for fundraising purposes | 14,138                     | 14,138             | 11,935             |
| Membership subscriptions                | 40,974                     | 40,974             | 39,852             |
|                                         | 55,112                     | 55,112             | 51,787             |
|                                         |                            |                    |                    |

### 5. Investment income

|                                                    | Unrestricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------------------------------------|----------------------------|--------------------|--------------------|
| <b>Income from dividends</b>                       |                            |                    |                    |
| Dividends receivable from other listed investments | -                          | -                  | -                  |
| <b>Interest receivable and similar income</b>      |                            |                    |                    |
| Interest receivable on bank deposits               | 4,040                      | 4,040              | 1,434              |
|                                                    | 4,040                      | 4,040              | 1,434              |
|                                                    |                            |                    |                    |

### 6. Other income

|                         | Unrestricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-------------------------|----------------------------|--------------------|--------------------|
| Deer Park - electricity | 496                        | 496                | 987                |
| Sundry income           | 431                        | 431                | 180                |
|                         | 927                        | 927                | 1,167              |
|                         |                            |                    |                    |

## Gloucestershire Guide Association (charity number: 302108)

### 7. Expenditure on raising funds

#### 7.1 Costs of trading activities

|                                  |      | Unrestricted<br>funds |                          |                    |                    |
|----------------------------------|------|-----------------------|--------------------------|--------------------|--------------------|
|                                  | Note | General<br>£          | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
| <b>Fundraising trading costs</b> |      |                       |                          |                    |                    |
| Fundraising                      |      | 8,127                 | -                        | 8,127              | 11,922             |
|                                  |      | 8,127                 | -                        | 8,127              | 11,922             |

### 8. Expenditure on charitable activities

|                          |  | Unrestricted<br>funds |                          |                    |                    |
|--------------------------|--|-----------------------|--------------------------|--------------------|--------------------|
|                          |  | General<br>£          | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
| Deer Park headquarters   |  | 71,319                | -                        | 71,319             | 67,734             |
| Learning and development |  | 6,772                 | -                        | 6,772              | 4,837              |
| Activities and adventure |  | 59,508                | -                        | 59,508             | 9,010              |
| Youth participation      |  | -                     | -                        | -                  | -                  |
| Membership growth        |  | -                     | -                        | -                  | -                  |
| Randwick hut             |  | 3,563                 | -                        | 3,563              | 3,235              |
| Friends of Deer Park     |  | -                     | -                        | -                  | 65                 |
|                          |  | 141,162               | -                        | 141,162            | 84,881             |

## Gloucestershire Guide Association (charity number: 302108)

### 9. Analysis of governance and support costs

|                                     | Unrestricted<br>funds |                          |                    |                    |
|-------------------------------------|-----------------------|--------------------------|--------------------|--------------------|
|                                     | General<br>£          | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
| <b>Governance costs</b>             |                       |                          |                    |                    |
| Trustees' remuneration and expenses | 3,702                 | -                        | 3,702              | 3,894              |
| Legal and professional fees         | 1,932                 | -                        | 1,932              | 2,400              |
| Other governance costs              | 12,326                | -                        | 12,326             | 8,001              |
|                                     | 17,960                | -                        | 17,960             | 14,295             |

### 10. Net incoming/outgoing resources

Net outgoing resources for the year include:

|                              | 2023<br>£ | 2022<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 23,564    | 18,695    |

### 11. Staff costs

The aggregate payroll costs were as follows:

|                                                                      | 2023<br>£ | 2022<br>£ |
|----------------------------------------------------------------------|-----------|-----------|
| <b>Staff costs during the year were:</b>                             |           |           |
| Wages and salaries                                                   | 11,346    | 13,185    |
| No employee received emoluments of more than £60,000 during the year |           |           |

## Gloucestershire Guide Association (charity number: 302108)

### 12. Taxation

The charity is a registered charity and is therefore exempt from taxation.

### 13. Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Activity<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |                            |            |
| At 1 January 2023     | 397,695                    | 79,111                          | 6,250               | 113,991                    | 597,047    |
| Additions             | 321,826                    | 5,605                           | -                   | 28,914                     | 356,345    |
| At 31 December 2023   | 719,521                    | 84,716                          | 6,250               | 142,905                    | 953,392    |
| <b>Depreciation</b>   |                            |                                 |                     |                            |            |
| At 1 January 2023     | 160,258                    | 74,783                          | 6,250               | 80,371                     | 321,662    |
| Charge for the year   | 13,558                     | 2,026                           | -                   | 7,980                      | 23,564     |
| At 31 December 2023   | 173,816                    | 76,809                          | 6,250               | 88,351                     | 345,226    |
| <b>Net book value</b> |                            |                                 |                     |                            |            |
| At 31 December 2023   | 545,705                    | 7,907                           | -                   | 54,554                     | 608,166    |
| At 31 December 2022   | 237,437                    | 4,328                           | -                   | 33,620                     | 275,385    |

Included within the net book value of land and buildings above is £545,705 (2022 - £58,914) in respect of freehold land and buildings and £0 (2022 - £178,523) in respect of leaseholds.

## Gloucestershire Guide Association (charity number: 302108)

### 14. Fixed asset investments

|                   | 2023<br>£ | 2022<br>£ |
|-------------------|-----------|-----------|
| Other investments | -         | -         |
|                   | <hr/>     | <hr/>     |

### Other investments

|  | Unlisted<br>investments<br>£ | Total<br>£ |
|--|------------------------------|------------|
|--|------------------------------|------------|

### Cost or Valuation

|                     |         |         |
|---------------------|---------|---------|
| At 1 January 2022   | -       | -       |
| Revaluation         | -       | -       |
| Cashed In           | -       | -       |
| At 31 December 2022 | <hr/> - | <hr/> - |

### Net book value

|                     |         |         |
|---------------------|---------|---------|
| At 31 December 2022 | <hr/> - | <hr/> - |
| At 31 December 2021 | <hr/> - | <hr/> - |

### 15. Stock

|        | 2023<br>£ | 2022<br>£ |
|--------|-----------|-----------|
| Stocks | 9,125     | 8,572     |
|        | <hr/>     | <hr/>     |

### 16. Debtors

|               | 2023<br>£    | 2022<br>£    |
|---------------|--------------|--------------|
| Trade debtors | 12,694       | 15,254       |
| Prepayments   | 11,708       | 46,117       |
|               | <hr/> 24,402 | <hr/> 61,371 |

## Gloucestershire Guide Association (charity number: 302108)

### 17. Creditors: amounts falling due within one year

|                 | 2023<br>£ | 2022<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 1,957     | 22,128    |
| Other creditors | 49,015    | 3,572     |
| Accruals        | 30,819    | 89,695    |
|                 | 81,791    | 115,395   |

### 18. Funds

|                                   | Balance at 1<br>January 2023<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ |
|-----------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|--------------------------------------------|
| <b>Unrestricted funds</b>         |                                   |                            |                            |                |                                            |
| <b>Unrestricted general funds</b> |                                   |                            |                            |                |                                            |
| Unrestricted funds                | (827,911)                         | (190,950)                  | 178,595                    | (1,190)        | -                                          |
| <b>Restricted funds</b>           |                                   |                            |                            |                |                                            |
| Restricted funds                  | -                                 | (1,190)                    | -                          | 1,190          | -                                          |
| <b>Total funds</b>                | (827,911)                         | (192,140)                  | 178,595                    | -              | -                                          |

**Balance at 31 December 2023**  
**£**

|                                   |           |
|-----------------------------------|-----------|
| <b>Unrestricted funds</b>         |           |
| <b>Unrestricted general funds</b> |           |
| Unrestricted funds                | (841,456) |
| <b>Restricted funds</b>           |           |
| Restricted funds                  | -         |
| <b>Total funds</b>                | (841,456) |

## Gloucestershire Guide Association (charity number: 302108)

|                                   | Balance at 1<br>January<br>2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ |
|-----------------------------------|--------------------------------------|----------------------------|----------------------------|----------------|--------------------------------------------|
| <b>Unrestricted funds</b>         |                                      |                            |                            |                |                                            |
| <b>Unrestricted general funds</b> |                                      |                            |                            |                |                                            |
| Unrestricted funds                | (811,201)                            | (137,683)                  | 115,691                    | 5,282          | -                                          |
| <b>Restricted funds</b>           |                                      |                            |                            |                |                                            |
| Restricted funds                  | -                                    | (3,309)                    | 8,591                      | (5,282)        | -                                          |
| <b>Total funds</b>                | (811,201)                            | (140,992)                  | 124,282                    | -              | -                                          |

**Balance at 31 December 2022**  
**£**

### Unrestricted funds

#### Unrestricted general funds

Unrestricted funds (827,911)

### Restricted funds

Restricted funds -

**Total funds** (827,911)

## 19. Analysis of net funds

|                          | At 1 January<br>2023<br>£ | Cash flow<br>£ | At 31 December<br>2023<br>£ |
|--------------------------|---------------------------|----------------|-----------------------------|
| Cash at bank and in hand | 597,978                   | (316,424)      | 281,554                     |
| Net debt                 | 597,978                   | (316,424)      | 281,554                     |

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# Accounts

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Charity registration number: 302108

# Gloucestershire Guide Association

Annual Report and Financial Statements

for the Year Ended 31 December 2022

Price Davis Ltd  
Chartered Accountants  
The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

# **Gloucestershire Guide Association**

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# **Gloucestershire Guide Association**

## **Reference and Administrative Details**

### **Trustees**

Mrs Beryl Gleich, Chair of Finance

Mrs Vivienne Weaver, Division Commissioner - Gloucester Division (Retired 21 March 2022)

Mrs Christine Wray, Chair of Deer Park Management & Development Committee

Miss Michelle Thompson, 18-30 Coordinator

Deborah Litchfield, Division Commissioner – Gloucestershire Mid (Retired 12 December 2022)

Sarah Cocker, Division Commissioner – Gloucester West

Miss Susan Cooper, County Commissioner – Joint

Mrs Emma Steel, County Commissioner – Joint

Ali McEwan, Divisional Commissioner – Coopers Hill (Appointed 21 March 2022)

### **Principal Office**

Gloucestershire Guide Headquarters  
Deer Park  
Cowley  
Gloucestershire  
GL53 9NJ

### **Registration Number**

302108

### **Independent Examiner**

Price Davis Ltd  
Chartered Accountants  
The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

# **Gloucestershire Guide Association**

## **Trustees' Report**

### **Charity number: 302108**

The Trustees submit their annual report and the financial statements of Girlguiding Gloucestershire (the charity) for the year ended 31 December 2022. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (effective from January 2019).

### **STRUCTURE GOVERNANCE AND MANAGEMENT**

#### **CONSTITUTION**

Girlguiding Gloucestershire is an unincorporated registered charity. It is governed by the latest Gloucestershire Constitution of the Executive Committee dated 12 October 2019. It is ultimately governed by the Girl Guide Association Trust Deed of 1938

#### **METHOD OF APPOINTMENT OF TRUSTEES**

The management of the charity is the responsibility of the Trustees who are appointed under the terms of the governing document. In common with a growing number of Girlguiding Counties in the UK, Joint County Commissioners lead Gloucestershire as a role-share, reflecting the increasing workload of the role and other personal commitments. They act jointly or singly as required to ensure the smooth conduct of business within the County. The County Commissioners are appointed by the Girlguiding South West England Region Commissioner. All other trustees are appointed by the County Commissioners.

#### **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

There are established procedures for the induction of each Trustee to ensure they are aware of the responsibilities of a Trustee and the ways of working within Girlguiding Gloucestershire. New trustees are required to read and discuss the Charity Commission's guidance and the Constitutional Document with the Chair of the Board of Trustees and sign a declaration that they are not prevented from holding a Trusteeship. Individuals receive mentoring and support as required throughout their term of office.

#### **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The organisation is an association governed by its constitution. It has a Trustee Board consisting of 8 Trustees and an Operations Committee, consisting of the Division Commissioners and Team Leaders, which reports to our Trustee Board.

The constitution is maintained by resolution of the Trustee Board and changes are agreed with Girlguiding South West England Operations Committee prior to their adoption. Members of the Trustee Board are listed by Appointment in the Girlguiding Gloucestershire Constitution of the County Trustee Board. The County Commissioners are supported in their decision making by the County Operations Committee which consists of Division Commissioners and our specialist team leaders upon whom they can call for advice. The county is organised into 10 areas - Divisions: Cheltenham, Coopers Hill, Cotswold North, East, Forest North, Forest South, Gloucester, Mid, Tewkesbury and West. Each area provides support, lines of two-way communication and opportunities for young members, leaders and commissioners to make decisions and take responsibility. Each area is led by senior volunteers - Division Commissioners or Joint Division Commissioners.

# **Gloucestershire Guide Association**

## **Trustees' Report**

### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to major risks. We have had no major accidents or incidents in 2022. We offer, in line with Girlguiding policy, safeguarding training “A Safe Space”. Girlguiding introduced new safeguarding training in 2018 to ensure all volunteers understand their responsibilities in this regard. All of our 1000 plus volunteers are trained in ‘A Safe Space’ to the level appropriate for their role and compliance with training is measured weekly by the South West Region office.

### **INVESTMENT POWERS**

The investment powers of Girlguiding Gloucestershire are as set out in the Royal Charter and Bye-Laws of The Guide Association.

### **ENVIRONMENTAL STATEMENT**

Girlguiding Gloucestershire seeks to create a culture where environmental considerations are integrated into all policy decisions and business activities across the organisation.

### **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

#### **POLICIES AND OBJECTIVES**

The organisation is set up as a voluntary movement for girls and women and its purpose is to enable girls and young women to develop their potential and to make a difference in the world. This is achieved within a mutually supportive structure of fun, friendship and personal challenge underpinned by moral values.

As an organisation, Girlguiding is open to girls and young women and offers all our members fun, friendship, challenge and adventure from an early age through our Rainbow section (4 to 7 years) to Brownies (7 to 10 years), Guides (10 to 14 years), Rangers (14 to 18 years) and the Inspire (18 to 30 years) group.

In 2020, Girlguiding set out its new Girlguiding Strategy: today, tomorrow, together. This strategy includes a set of strategic outcomes which describe the difference Girlguiding wants to make. Our Gloucestershire 2020 Strategy is in line with this strategy. These Girlguiding outcomes are written as spoken statements:

#### **For girls and young women**

- I’m free to be me: I have more confidence in myself.

#### **For all members**

- I care: I make a positive difference to others and the world around me.

#### **For volunteers**

- I empower girls: I use my time and talents to empower the next generation of women.

#### **For society**

- We inspire change: We use our influence as Girlguiding to remove barriers so girls and women can thrive.

# Gloucestershire Guide Association

## Trustees' Report

Girlguiding's shared goals are:

- Exceptional experiences for girls
- Rewarding volunteer experience
- Inclusive & impactful

### Strategies and activities for achieving objectives

#### Goal 1: Exceptional experiences for girls

We put girls at the centre of everything we do. Every decision we make, big or small, is led by our girls and young women. Our programme promotes girl-led Guiding; it offers girls the opportunity to choose what they want to do from the Programme. The programme is structured around 6 core themes: Know myself, Express myself, Be well, Have adventures, Take action and Skills for my Future - the same for every section which also has a Gold Award as the ultimate goal. During the pandemic we adapted the programme to be delivered virtually and units continue to offer a blend of face to face and virtual meetings as appropriate.

During the last year we have continued to offer fun, accessible and empowering experiences.

Our Duke of Edinburgh Coordinator has invited neighbouring Counties to join our programme this year, enabling D of E experiences to be offered to more young members. One Bronze and one Gold have been awarded, with another 5 Bronze, 6 Silver and 5 Gold currently in progress.

We have continued to offer activity days for girls at Deer Park over this last year. These have included events at Halloween and Christmas. Girls enjoyed themed craft, wide games and campfires. Numbers were less than in the first year following the pandemic, as units are now more comfortable to organise their own events. We may decide to offer another event during 2023.

In 2021 we relaunched our 'Holiday Adventures' and these have continued in 2022. These followed a similar theme to our activity days and included adventurous activities such as zip wire, tunnels, archery and bushcraft. They were available to girls in the Easter, Summer and October school holidays, to attend without their unit leader and to make new friends and challenge themselves. Feedback was very positive and these will continue into 2023.

In November, a range of girls from Rainbows to Rangers from across the county took part in UK Parliament Week 2022. Activities included holding their own elections, debating, learning about Parliament structure, playing Parliament bingo and welcoming visitors to talk about local politics.

We continue to make use of social media to connect with groups of our younger members who we can use as sounding boards for new ideas and we remain active on Facebook, Instagram and Twitter. Our Inspire (18-30 age group) Coordinator is a trustee and is actively bringing the views of young members to the County Trustee Board and Operations Committee. We also have 2 Peer Educators, who are 14-25 years old members, who help Brownies, Guides and Rangers explore important topics. As young people, they use their own experience to bring the subjects to life.

We have 2 young members who are Advocates on Girlguiding's National Advocate Panel. The advocate panel gives girls a platform to use their voices and seek change at the highest levels. Advocates talk to MPs and other politicians, act as media spokespeople for Girlguiding and speak at many types of events.

# **Gloucestershire Guide Association**

## **Trustees' Report**

### **Goal 2: Rewarding volunteer experience**

We are so grateful to all our volunteers, for continuing to offer a wide range of Guiding opportunities to our young members. Outstanding contributions of our volunteers have been recognised with a 'Thanks and Recognition' afternoon and the presentation of 9 Inspiring Leader awards, 4 Growth awards, 2 18-30 awards, 19 Thanks awards and 1 County Lion Award.

In May, along with our Region team we welcomed over 100 of our volunteers to an evening at Deer Park, to say 'Thank you' for all they do. The evening comprised of a Hog Roast, outdoor games and a huge campfire and was a great success and was appreciated by our volunteers.

Training of volunteers remains a high priority in the County, with sessions being delivered virtually and face to face, to allow as many volunteers to access them as possible. Topics include accounts, gift aid, risk assessment completion, safe space, first aid and programme planning.

Our part time admin assistant continues to help reduce the admin burden, so our commissioners can spend less time on admin and more time creating great experiences for girls and young women.

### **Goal 3: Inclusive and impactful**

We have continued to promote Girlguiding in Gloucestershire by proudly telling parents and others in the county about our achievements and the difference we make through our Instagram account; our Twitter account; our enhanced public facing Facebook groups; our county website; and our Newsletters to our supporters.

Girlguiding partnered with Children in Need again this year, which was a huge success and saw many of our members raising money through baking, dancing, holding sales and doing sponsored activities.

We are proud to have been the first Girlguiding County to introduce Mental Health First Aid Training for our volunteers and have currently trained 24 leaders. This initiative has now been adopted by Girlguiding South West Region and is also being discussed at a National level. With many of our members experiencing concerns with their Mental Health this is a very valuable resource for leaders to have, to help them support fellow volunteers and young members.

### **GRANT MAKING POLICIES**

From time to time, we will make grants to our members.

If units or young members are struggling financially, they can submit an application for the County Helping Hands grant, which is available to all. The decision is delegated to the Finance Committee and is based on the circumstances of the applicant and merit. In spite of rising costs, we continue to give all members who are selected to represent us or Girlguiding on overseas trips a grant of 20% of the principal costs.

# Gloucestershire Guide Association

## Trustees' Report

### ACHIEVEMENTS AND PERFORMANCE

#### **REVIEW OF ACTIVITIES**

Girlguiding Gloucestershire continues to provide girls and young women, from Rainbows to Rangers, with a wide variety of opportunities that enable them to acquire a range of skills. These skills empower them as individuals and develop their full potential in a safe, girl-led, girl-only space, so that they are able to take their place in their communities as confident and resourceful members of society, while having fun at the same time.

Membership numbers have continued to increase whilst volunteer numbers have remained fairly steady. Adult recruitment continues to be a priority and the membership, growth and retention team assist local leaders with this. We are thrilled that Region have funded a recruitment officer who will help us with this on-going challenge.

Our County Activity Centre, Deer Park, has seen a steady increase in bookings over the year, as leaders and girls became more confident post pandemic to take on residential and adventurous activities. The grass sledging, archery, tunnels and zip wire continue to be very popular and we are fundraising to be able to refurbish our low ropes course in 2023.

The South West Region Roadshow saw 200 young members and their families take part in an activity day in May. The weather was kind and activities included arrows, pioneering, carton cooking, escape rooms, mini pioneering, frisbee golf and giant garden games. We were joined by the Region Chief Commissioner and her team and the event provided great publicity for our Headquarters.

We have planted a further 300 trees on our land in this past year that were kindly supplied by The Woodland Trust. 30 of them were given as part of the Queen's Green Canopy – to celebrate the Jubilee year. These are in a coppice on our Bubbs Hill site and are labelled for young members to appreciate for years to come.

Remembrance Day saw many units attend parades in their community, laying wreaths and showing our support.

The imagination and efforts of leaders to tailor programmes to meet the needs and interests of their girls and to give them the opportunities to plan their own exciting adventures ensures that girls are given the chance to grow and gain confidence at every stage of their Guiding life. This local approach is fundamental to Guiding and we are grateful to everyone who offers their time and expertise to girls regularly or occasionally.

We cannot emphasise enough just how important fun, safe activities and opportunities to see friends continues to be for our young members over this past year.

Other highlights in 2022:

As a County we came together to celebrate the Queens Platinum Jubilee, hosting one of the official beacons at Deer Park. The event saw 600 of our members take part in many activities over two days from Rainbows to Rangers and Young Leaders to Trefoil Guild. Activities included crafts, a wide game to save the Crown jewels, the lighting of our beacon, campfire singing and sleeping out under the stars. It was great to come together as a County to celebrate.

Girlguiding Gloucestershire were also honoured to receive one of just 350 trees that were used in the 'Tree of Trees' sculpture outside Buckingham Palace for the Queen's Jubilee. A ceremony was held at Deer Park where the tree was planted on our main site by the Deputy Lord Lieutenant, assisted by representatives from all our sections across the County. A wooden plaque has also been created to mark the tree.

# **Gloucestershire Guide Association**

## **Trustees' Report**

Bubbs Hill Bash saw almost 300 Guides, Rangers and Young Leaders take part in a one-day challenge event where teams competed in over 25 activity stations to earn the most points and be crowned the winners! Activities included archery, sheep herding, code breaking, creating marble runs, hook a duck, giant kerplunk and many more. The day ended with a campfire and lots of singing.

53 leaders completed or extended their leadership qualifications during 2022. The Girlguiding Leadership Qualification equips our Leaders with the skills and knowledge they need to offer the girls a dynamic programme and deliver good guiding. 178 leaders have also been trained or retrained in First Aid – which required both virtual and face to face elements.

This year we have continued to present long service awards, 37 of these were for over 20 years' service, including 3 for 50 year – such dedication from leaders in our County. We also congratulated three young women who have completed their Queen's Guide Award – a three year commitment to make a real difference in their communities as well as tackling physical and leadership challenges. 8 leaders have completed the Going Away With Scheme, which allows them to take young members on residential trips. 5 leaders were awarded the South West Region Compass Award, which recognises dedication, good quality guiding and engagement in the local community. We were also thrilled to have our 2 previous County Commissioners awarded the National Girlguiding Laurel Award – a fantastic achievement.

### **FUNDRAISING ACTIVITIES/INCOME GENERATION**

Income is generated through members' annual subscriptions, investment income and donations. Income is also generated from the hire of holiday/camping facilities and activities at our Activity Centre at Deer Park. Fundraising activities include sales of souvenirs. Units independently raise funds to support their local groups. Individual young women fundraise to assist their international travel and other projects.

Our Lead volunteer for Grants continues to work hard to secure funds for projects such as our Low ropes course and our ongoing refurbishment projects in the Deer House. We have also been fortunate to receive some legacies this year, from previous members, and these are helping to fund these large projects.

### **Factors relevant to achievement**

We still have waiting lists of girls who would like to be members of Guiding in Gloucestershire. Leaders and premises are both limiting factors though through our continuing Membership Growth and Retention initiative we are looking at ways we can minimise these. The greatest bottlenecks are at Rainbow and Brownie levels and occur in most areas of the County. We are also conscious that there are some areas where there is little or no tradition of Guiding and it can be hard to gain a foothold.

Finding adults able to take on additional roles in the County beyond their invaluable commitment to their weekly unit leadership activities remains difficult. Whilst we cover additional expenses at a benchmarked rate, we are asking people to make increasingly professional contributions as we need to address planning, people-management, property-management, budgeting and risk assessment ever more seriously. The distances involved in such a large county and the driving conditions in bad weather and at night also contribute though we can and do make use of on-line methods for working together.

# Gloucestershire Guide Association

## Trustees' Report

### REVIEW OF FINANCIAL POSITION

The financial statements in this report are those of the charity's and reflect the activities it undertakes on behalf of the whole county. Divisions, districts and units are separate organisations and are responsible for their own finances.

#### **The statement of financial activities**

Incoming and outgoing resources for the year are detailed in the statement of financial activities. These are shown separately for the charity's unrestricted funds, which may be used at the discretion of the board of trustees, and the charity's restricted funds, which must be spent in accordance with the donors' wishes.

#### **Overview of 2022**

Our income has increased over the course of 2022, with our total expenditure decreasing slightly, and charitable expenditure both increased over the course of 2022. Our net movement in funds was a surplus of £16,710 (2021: deficit of £26,702). The charity has increased the income from charitable activities by a considerable amount as we return to regular camps and activities post-pandemic.

Total funds carried forward at 31 December 2022 amounted to £827,911 (2021: £811,201). £310,000 is sitting as cash awaiting the purchase of land at Deer Park, a project that will come to fruition in early 2023. £275,385 sits as tangible assets and the remainder is being used operationally to enable charitable activity.

#### **Income and expenditure**

##### *Income*

Total income amounted to £140,992 (2021: £140,508): a minimal increase on 2021. The income from our subscriptions increased by £3,708 and our activity centre income saw an improvement of £7,155 compared to 2021.

##### *Expenditure*

Total expenditure was £124,282 (2021: £169,896): a decrease of 27%.

#### **Balance sheet**

##### *Tangible fixed assets*

The charity holds various tangible fixed assets to support its activities. These are the land and toilet block at Bubbs Hill, a variety of activity equipment for the centre, plus other smaller assets such as training resources and gazebos.

##### *Reserves*

Free reserves represent the working capital of the charity, available to support short- and medium-term objectives and to safeguard against unexpected decreases in income. Charity Commission guidance defines free reserves as 'income which becomes available to the charity and is to be expended at trustees' discretion in furtherance of any of the charity's objectives, but is not yet spent, committed or designated'. They exclude assets not freely available to spend on the charity's purposes – its tangible and intangible fixed assets and the investment property, an asset let on a lease for long-term financial return.

The finance committee has examined the needs and challenges faced by the charity in both the short and the medium term along with relevant financial forecasts and has formulated a policy to meet those needs. This policy is annually reviewed, updated and approved by the board of trustees. Target free reserves are currently set at £100,000, (c.12 months' running costs in the event the organisation needs to wind up), which should be held in cash. In addition, the charity holds £310,000 in reserves for the purchase of the land at Deer Park, currently occupied as leasehold. This sum comes from a bequest a number of years ago which has been held in investment. This sum was released in 2022

ready for the anticipated completion in 2023. The level of free reserves at the balance sheet date was £597,978: within the policy requirement.

Girlguiding Gloucestershire continues to face financial challenge and uncertainty as it recovers from the impact of the pandemic on its membership numbers, and takes steps to address its financial sustainability.

### **FUTURE DEVELOPMENTS**

Our plans and activities will continue to be driven by the needs and interests of our young members. We will also be looking to grow our membership.

In 2023 we will continue to progress our Deer House 50 project, subject to available finances.

For the last four years we have been working strategically, building relationships to ensure the long-term security of Deer Park. We are hopeful that 2023 will see the completion of this project.

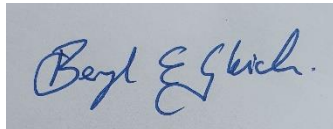
This report was approved by the Trustees on 5<sup>th</sup> October 2023 and signed on its behalf, by:



.....  
Miss. Susan Cooper  
County Commissioner - Joint



.....  
Mrs. Emma Steel  
County Commissioner - Joint



.....  
Mrs. Beryl Gleich  
Chair of Finance

## Gloucestershire Guide Association

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

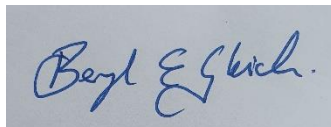
Approved by the trustees of the Charity on 5<sup>th</sup> October 2023 and signed on its behalf by:



.....  
Miss. Susan Cooper  
County Commissioner - Joint



.....  
Mrs. Emma Steel  
County Commissioner - Joint



.....  
Mrs. Beryl Gleich  
Chair of Finance

## **Gloucestershire Guide Association**

### **Independent Examiner's Report to the trustees of Gloucestershire Guide Association**

I report on the accounts of the charity for the year ended 31 December 2022 which are set out on pages 13 to 26.

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Gloucestershire Guide Association

### Independent Examiner's Report to the trustees of Gloucestershire Guide Association

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Craig Fitchett FCCA  
Price Davis Ltd  
Chartered Certified Accountants

The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

Date:

5<sup>th</sup> October 2023

## Gloucestershire Guide Association

### Statement of Financial Activities for the Year Ended 31 December 2022

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                       |                    |
| Donations and legacies             | 2    | 7,794                      | 561                   | 8,355              |
| Charitable activities              | 3    | 75,501                     | 2,748                 | 78,249             |
| Other trading activities           | 4    | 51,787                     | -                     | 51,787             |
| Investment income                  | 5    | 1,434                      | -                     | 1,434              |
| Other income                       | 6    | 1,167                      | -                     | 1,167              |
| Total Income                       |      | 137,683                    | 3,309                 | 140,992            |
| Gains/losses on investment assets  |      | -                          | -                     | -                  |
| <b>Expenditure on:</b>             |      |                            |                       |                    |
| Raising funds                      | 7.1  | (11,922)                   | -                     | (11,922)           |
| Charitable activities              |      | (103,769)                  | (8,591)               | (112,360)          |
| Total Expenditure                  |      | (115,691)                  | (8,591)               | (124,282)          |
| Net expenditure                    |      | 21,992                     | (5,282)               | 16,710             |
| Gross transfers between funds      |      | (5,282)                    | 5,282                 | -                  |
| Net movement in funds              |      | 16,710                     | -                     | 16,710             |
| <b>Reconciliation of funds</b>     |      |                            |                       |                    |
| Total funds brought forward        |      | 811,201                    | -                     | 811,201            |
| Total funds carried forward        | 18   | 827,911                    | -                     | 827,911            |

## Gloucestershire Guide Association

### Statement of Financial Activities for the Year Ended 31 December 2022

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|----------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                       |                    |
| Donations and legacies             | 2    | 22,937                     | 21,456                | 44,393             |
| Charitable activities              | 3    | 46,808                     | 5,857                 | 52,665             |
| Other trading activities           | 4    | 42,767                     | -                     | 42,767             |
| Investment income                  | 5    | 59                         | -                     | 59                 |
| Other income                       | 6    | 624                        | -                     | 624                |
| Total Income                       |      | 113,195                    | 27,313                | 140,508            |
| Gains/losses on investment assets  |      | 2,686                      | -                     | 2,686              |
| <b>Expenditure on:</b>             |      |                            |                       |                    |
| Raising funds                      | 7.1  | (6,562)                    | (921)                 | (7,483)            |
| Charitable activities              |      | (114,023)                  | (48,390)              | (162,413)          |
| Total Expenditure                  |      | (120,585)                  | (49,311)              | (169,896)          |
| Net expenditure                    |      | (4,704)                    | (21,998)              | (26,702)           |
| Gross transfers between funds      |      | (21,998)                   | 21,998                | -                  |
| Net movement in funds              |      | (26,702)                   | -                     | (26,702)           |
| <b>Reconciliation of funds</b>     |      |                            |                       |                    |
| Total funds brought forward        |      | 837,903                    | -                     | 837,903            |
| Total funds carried forward        | 18   | 811,201                    | -                     | 811,201            |

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2021 is shown in note 18.

**Gloucestershire Guide Association**  
**(Registration number: 302108)**  
**Balance Sheet as at 31 December 2022**

|                                                       | Note | 2022<br>£        | 2021<br>£        |
|-------------------------------------------------------|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      |                  |                  |
| Tangible assets                                       | 13   | 275,385          | 294,350          |
| Investments                                           | 14   | -                | -                |
|                                                       |      | <u>275,385</u>   | <u>294,350</u>   |
| <b>Current assets</b>                                 |      |                  |                  |
| Stocks                                                | 15   | 8,572            | 10,428           |
| Debtors                                               | 16   | 61,371           | 10,143           |
| Cash at bank and in hand                              |      | 597,978          | 545,188          |
|                                                       |      | <u>667,921</u>   | <u>565,759</u>   |
| <b>Creditors: Amounts falling due within one year</b> | 17   | <u>(115,395)</u> | <u>(48,908)</u>  |
| <b>Net current assets</b>                             |      | <u>552,526</u>   | <u>516,851</u>   |
| <b>Net assets</b>                                     |      | <u>827,911</u>   | <u>811,201</u>   |
| <b>Funds of the Charity:</b>                          |      |                  |                  |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted income funds                             |      | <u>(827,911)</u> | <u>(811,201)</u> |
| <b>Total funds</b>                                    | 18   | <u>(827,911)</u> | <u>(811,201)</u> |

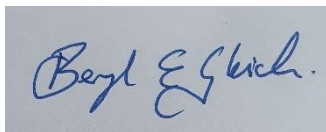
The financial statements on pages 13 to 26 were approved by the trustees and authorised for issue on 5<sup>th</sup> October 2023 and signed on their behalf by:



.....  
Miss. Susan Cooper  
County Commissioner - Joint



.....  
Mrs. Emma Steel  
County Commissioner - Joint



.....  
Mrs. Beryl Gleich  
Chair of Finance

**Gloucestershire Guide Association**  
**Cash Flow Statement for the Year Ended 31 December 2022**

|                                                        | Note | 2022<br>£ | 2021<br>£ |
|--------------------------------------------------------|------|-----------|-----------|
| <b>Cash flows from operating activities</b>            |      |           |           |
| Net cash expenditure                                   |      | 16,710    | (26,702)  |
| <b>Adjustments to cash flows from non-cash items</b>   |      |           |           |
| Depreciation                                           | 13   | 18,965    | 19,405    |
| Investment income                                      | 5    | (1,434)   | (59)      |
| FA investment - UK other investments revaluation       |      | -         | (2,686)   |
|                                                        |      | 34,241    | (10,042)  |
| <b>Working capital adjustments</b>                     |      |           |           |
| (Increase) / Decrease in stocks                        | 15   | 1,856     | 1,758     |
| (Increase) / Decrease in debtors                       | 16   | (51,228)  | 5,339     |
| Increase / (Decrease) in creditors                     | 17   | 66,487    | 8,956     |
| Net cash flows from operating activities               |      | 51,356    | 6,011     |
| <b>Cash flows from investing activities</b>            |      |           |           |
| Interest receivable and similar income                 | 5    | 1,434     | 59        |
| Proceeds from sale of Investments                      |      | -         | 222,174   |
| Net cash flows from investing activities               |      | 1,434     | 222,233   |
| Net increase / (decrease) in cash and cash equivalents |      | 52,790    | 228,244   |
| Cash and cash equivalents at 1 January                 |      | 545,188   | 316,944   |
| Cash and cash equivalents at 31 December               |      | 597,978   | 545,188   |

All of the cash flows are derived from continuing operations during the above two periods.

## **Gloucestershire Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) ((effective from January 2019)) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Gloucestershire Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern in the short to medium term. The trustees have taken into account the impact of the activity centre being closed during the pandemic and the gradual reopening during 2021. They continue to closely monitor usage to ensure that cashflow remains stable.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## **Gloucestershire Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2022**

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life.

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### 2 Income from donations and legacies

|                             | <b>Unrestricted funds</b> |                           | <b>Total 2022</b> | <b>Total 2021</b> |
|-----------------------------|---------------------------|---------------------------|-------------------|-------------------|
|                             | <b>General £</b>          | <b>Restricted funds £</b> | <b>£</b>          | <b>£</b>          |
| Donations and legacies;     |                           |                           |                   |                   |
| General donations and gifts | 3,439                     | 561                       | 4,000             | 4,061             |
| Donations to Deer Park      | 4,355                     | -                         | 4,355             | 40,332            |
|                             | 7,794                     | 561                       | 8,355             | 44,393            |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 3 Income from charitable activities

|                          | Unrestricted funds |                    | Total 2022    | Total 2021    |
|--------------------------|--------------------|--------------------|---------------|---------------|
|                          | General £          | Restricted funds £ | £             | £             |
| Deer Park Headquarters   | 55,912             | 1,778              | 57,690        | 18,813        |
| Adult Support            | 5,442              | -                  | 5,442         | 3,552         |
| Activities and Adventure | 13,877             | -                  | 13,877        | 28,495        |
| Youth Participation      | 85                 | -                  | 85            | 460           |
| Membership Growth        | -                  | -                  | -             | -             |
| Friends of Deer Park     | 185                | 970                | 1,155         | 1,345         |
|                          | <u>75,501</u>      | <u>2,748</u>       | <u>78,249</u> | <u>52,665</u> |

#### 4 Income from other trading activities

|                                         | Unrestricted Funds £ | Total 2022 £  | Total 2021 £  |
|-----------------------------------------|----------------------|---------------|---------------|
| Trading income;                         |                      |               |               |
| Trading income for fundraising purposes | 11,935               | 11,935        | 6,623         |
| Membership subscriptions                | 39,852               | 39,852        | 36,144        |
|                                         | <u>51,787</u>        | <u>51,787</u> | <u>42,767</u> |

#### 5 Investment income

|                                                    | Unrestricted Funds £ | Total 2022 £ | Total 2021 £ |
|----------------------------------------------------|----------------------|--------------|--------------|
| Income from dividends;                             |                      |              |              |
| Dividends receivable from other listed investments | -                    | -            | -            |
| Interest receivable and similar income;            |                      |              |              |
| Interest receivable on bank deposits               | 1,434                | 1,434        | 59           |
|                                                    | <u>1,434</u>         | <u>1,434</u> | <u>59</u>    |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 6 Other income

|                         | Unrestricted<br>Funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|-------------------------|----------------------------|--------------------|--------------------|
| Deer Park - electricity | 987                        | 987                | 361                |
| Sundry income           | 180                        | 180                | 263                |
|                         | 1,167                      | 1,167              | 624                |

#### 7 Expenditure on raising funds

##### 7.1 Costs of trading activities

|                            | Unrestricted<br>funds |                       |                    |                    |
|----------------------------|-----------------------|-----------------------|--------------------|--------------------|
| Note                       | General<br>£          | Restricted funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
| Fundraising trading costs; |                       |                       |                    |                    |
| Fundraising                | 11,922                | -                     | 11,922             | 7,483              |
|                            | 11,922                | -                     | 11,922             | 7,483              |

#### 8 Expenditure on charitable activities

|                          | Unrestricted<br>funds |                       |                    |                    |
|--------------------------|-----------------------|-----------------------|--------------------|--------------------|
|                          | General<br>£          | Restricted funds<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
| Deer Park Headquarters   | 63,785                | 3,949                 | 67,734             | 98,801             |
| Adult Support            | 4,837                 | -                     | 4,837              | 3,350              |
| Activities and Adventure | 9,010                 | -                     | 9,010              | 27,007             |
| Youth Participation      | -                     | -                     | -                  | 187                |
| Membership Growth        | -                     | -                     | -                  | -                  |
| Randwick Hut             | 3,235                 | -                     | 3,235              | -                  |
| Friends of Deer Park     | -                     | 65                    | 65                 | 2,305              |
|                          | 80,867                | 4,014                 | 84,881             | 131,650            |

# Gloucestershire Guide Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 9 Analysis of governance and support costs

#### Governance costs

|                                     | Unrestricted funds |                    | Total 2022 | Total 2021 |
|-------------------------------------|--------------------|--------------------|------------|------------|
|                                     | General £          | Restricted funds £ | £          | £          |
| Trustees' remuneration and expenses | 3,894              | -                  | 3,894      | 4,153      |
| Legal and professional fees         | 2,400              | -                  | 2,400      | 2,366      |
| Other governance costs              | 7,550              | 451                | 8,001      | 5,859      |
|                                     | 13,844             | 451                | 14,295     | 12,378     |

### 10 Net incoming/outgoing resources

Net outgoing resources for the year include:

|                              | 2022<br>£ | 2021<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 18,965    | 19,405    |

### 11 Staff costs

The aggregate payroll costs were as follows:

|                                   | 2022<br>£ | 2021<br>£ |
|-----------------------------------|-----------|-----------|
| Staff costs during the year were: |           |           |
| Wages and salaries                | 13,185    | 19,079    |

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

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 12 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Activity<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |                            |            |
| At 1 January 2022     | 397,695                    | 79,111                          | 6,250               | 113,991                    | 597,047    |
| At 31 December 2022   | 397,695                    | 79,111                          | 6,250               | 113,991                    | 597,047    |
| <b>Depreciation</b>   |                            |                                 |                     |                            |            |
| At 1 January 2022     | 147,281                    | 73,598                          | 6,250               | 75,568                     | 302,697    |
| Charge for the year   | 12,977                     | 1,185                           | -                   | 4,803                      | 18,965     |
| At 31 December 2022   | 160,258                    | 74,783                          | 6,250               | 80,371                     | 321,662    |
| <b>Net book value</b> |                            |                                 |                     |                            |            |
| At 31 December 2022   | 237,437                    | 4,328                           | -                   | 33,620                     | 275,385    |
| At 31 December 2021   | 250,414                    | 5,514                           | -                   | 38,422                     | 294,350    |

Included within the net book value of land and buildings above is £58,914 (2021 - £58,914) in respect of freehold land and buildings and £178,523 (2021 - £191,500) in respect of leaseholds.

#### 14 Fixed asset investments

|                   | 2022<br>£ | 2021<br>£ |
|-------------------|-----------|-----------|
| Other investments | -         | -         |

# Gloucestershire Guide Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### Other investments

|                          | Unlisted<br>investments<br>£ | Total<br>£ |
|--------------------------|------------------------------|------------|
| <b>Cost or Valuation</b> |                              |            |
| At 1 January 2022        | -                            | -          |
| Revaluation              | -                            | -          |
| Cashed In                | -                            | -          |
| At 31 December 2022      | -                            | -          |
| <b>Net book value</b>    |                              |            |
| At 31 December 2022      | -                            | -          |
| At 31 December 2021      | -                            | -          |

### 15 Stock

|        | 2022<br>£ | 2021<br>£ |
|--------|-----------|-----------|
| Stocks | 8,572     | 10,428    |

### 16 Debtors

|               | 2022<br>£ | 2021<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 15,254    | 81        |
| Prepayments   | 46,117    | 10,062    |
|               | 61,371    | 10,143    |

### 17 Creditors: amounts falling due within one year

|                 | 2022<br>£ | 2021<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 22,128    | 7,540     |
| Other creditors | 3,572     | 2,772     |
| Accruals        | 89,695    | 38,596    |
|                 | 115,395   | 48,908    |

# Gloucestershire Guide Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

### 18 Funds

|                                   | Balance at 1<br>January 2022<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£                               | Other<br>recognised<br>gains/(losses)<br>£ |
|-----------------------------------|-----------------------------------|----------------------------|----------------------------|----------------------------------------------|--------------------------------------------|
| <b>Unrestricted funds</b>         |                                   |                            |                            |                                              |                                            |
| <i>Unrestricted general funds</i> |                                   |                            |                            |                                              |                                            |
| Unrestricted funds                | (811,201)                         | (137,683)                  | 115,691                    | 5,282                                        | -                                          |
| <b>Restricted funds</b>           |                                   |                            |                            |                                              |                                            |
| Restricted funds                  | -                                 | (3,309)                    | 8,591                      | (5,282)                                      | -                                          |
| <b>Total funds</b>                | (811,201)                         | (140,992)                  | 124,282                    | -                                            | -                                          |
|                                   |                                   |                            |                            | <b>Balance at 31<br/>December 2022<br/>£</b> |                                            |
| <b>Unrestricted funds</b>         |                                   |                            |                            |                                              |                                            |
| <i>Unrestricted general funds</i> |                                   |                            |                            |                                              |                                            |
| Unrestricted funds                |                                   |                            |                            |                                              | (827,911)                                  |
| <b>Restricted funds</b>           |                                   |                            |                            |                                              |                                            |
| Restricted funds                  |                                   |                            |                            |                                              | -                                          |
| <b>Total funds</b>                |                                   |                            |                            |                                              | (827,911)                                  |

# Gloucestershire Guide Association

## Notes to the Financial Statements for the Year Ended 31 December 2022

|                                   | Balance at 1<br>January<br>2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ |
|-----------------------------------|--------------------------------------|----------------------------|----------------------------|----------------|--------------------------------------------|
| <b>Unrestricted funds</b>         |                                      |                            |                            |                |                                            |
| <i>Unrestricted general funds</i> |                                      |                            |                            |                |                                            |
| Unrestricted funds                | (837,903)                            | (113,195)                  | 120,585                    | 21,998         | (2,686)                                    |
| <b>Restricted funds</b>           |                                      |                            |                            |                |                                            |
| Restricted funds                  | -                                    | (27,313)                   | 49,311                     | (21,998)       | -                                          |
| <b>Total funds</b>                | (837,903)                            | (140,508)                  | 169,896                    | -              | (2,686)                                    |

|                                   | Balance at 31<br>December 2021<br>£ |
|-----------------------------------|-------------------------------------|
| <b>Unrestricted funds</b>         |                                     |
| <i>Unrestricted general funds</i> |                                     |
| Unrestricted funds                | (811,201)                           |
| <b>Restricted funds</b>           |                                     |
| Restricted funds                  | -                                   |
| <b>Total funds</b>                | (811,201)                           |

### 19 Analysis of net funds

|                          | At 1 January<br>2022<br>£ | Cash flow<br>£ | At 31 December<br>2022<br>£ |
|--------------------------|---------------------------|----------------|-----------------------------|
| Cash at bank and in hand | 70,242                    | 18,290         | 88,532                      |
| Net debt                 | 70,242                    | 18,290         | 88,532                      |

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# Accounts

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Charity registration number: 302108

# Gloucestershire Guide Association

Annual Report and Financial Statements

for the Year Ended 31 December 2021

Price Davis Ltd  
Chartered Accountants  
The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

# **Gloucestershire Guide Association**

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## **Gloucestershire Guide Association**

### **Reference and Administrative Details**

#### **Trustees**

Mrs Vivienne Weaver, Division Commissioner - Gloucester Division (Appointed 13 April 2021)  
Mrs Karen McFarlane, County Commissioner – Joint (Resigned 13 June 2021)  
Mrs Samantha Anderson, County Commissioner – Joint (Resigned 13 June 2021)  
Mrs Beryl Gleich, Chair of Finance  
Mrs Christine Wray, Chair of Deer Park Management & Development Committee  
Ms Rebecca Fey, Division Commissioner - Tewkesbury Division (Resigned 12 April 2021)  
Miss Michelle Thompson, 18-30 Coordinator  
Debbie Smith, Division Commissioner – Gloucestershire Mid (Appointed 13 June 2021)  
Sarah Cocker, Division Commissioner – Gloucester West (Appointed 13 June 2021)  
Miss Susan Cooper, County Commissioner – Joint (Previously Division Commissioner – Cheltenham until 13 June 2021)  
Mrs Emma Steel, County Commissioner – Joint (Previously Division Commissioner – Forest South until 13 June 2021)

#### **Principal Office**

Gloucestershire Guide Headquarters  
Deer Park  
Cowley  
Gloucestershire  
GL53 9NJ

#### **Registration Number**

302108

#### **Independent Examiner**

Price Davis Ltd  
Chartered Accountants  
The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

## **Gloucestershire Guide Association**

### **Trustees' Report**

#### **Charity number: 302108**

The Trustees submit their annual report and the financial statements of Girlguiding Gloucestershire (the charity) for the year ended 31 December 2021. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", issued in August 2015.

#### **STRUCTURE GOVERNANCE AND MANAGEMENT**

##### **CONSTITUTION**

Girlguiding Gloucestershire is an unincorporated registered charity. It is governed by the latest Gloucestershire Constitution of the Executive Committee dated 12 October 2019. It is ultimately governed by the Girl Guide Association Trust Deed of 1938

##### **METHOD OF APPOINTMENT OF TRUSTEES**

The management of the charity is the responsibility of the Trustees who are appointed under the terms of the governing document. In common with a growing number of Girlguiding Counties in the UK, Joint County Commissioners lead Gloucestershire as a role-share, reflecting the increasing workload of the role and other personal commitments. They act jointly or singly as required to ensure the smooth conduct of business within the County. The County Commissioners are appointed by the Girlguiding South West England Region Commissioner. All other trustees are appointed by the County Commissioners.

##### **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

There are established procedures for the induction of each Trustee to ensure they are aware of the responsibilities of a Trustee and the ways of working within Girlguiding Gloucestershire. New trustees are required to read and discuss the Charity Commission's guidance and the Constitutional Document with the Chair of the Board of Trustees and sign a declaration that they are not prevented from holding a Trusteeship. Individuals receive mentoring and support as required throughout their term of office.

##### **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The organisation is an association governed by its constitution. It has a Trustee Board consisting of 8 Trustees and an Operations Committee, consisting of the Division Commissioners and Team Leaders, which reports to our Trustee Board.

The constitution is maintained by resolution of the Trustee Board and changes are agreed with Girlguiding South West England Operations Committee prior to their adoption. Members of the Trustee Board are listed by Appointment in the Girlguiding Gloucestershire Constitution of the County Trustee Board. The County Commissioners are supported in their decision making by the County Operations Committee which consists of Division Commissioners and our specialist team leaders upon whom they can call for advice. The county is organised into 10 areas - Divisions: Cheltenham, Coopers Hill, Cotswold North, East, Forest North, Forest South, Gloucester, Mid, Tewkesbury and West. Each area provides support, lines of two-way communication and opportunities for young members, leaders and commissioners to make decisions and take responsibility. Each area is led by senior volunteers - Division Commissioners or Joint Division Commissioners.

## **Gloucestershire Guide Association**

### **Trustees' Report**

#### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to major risks. We have had no major accidents or incidents in 2021. We offer, in line with Girlguiding policy, safeguarding training “A Safe Space”. Girlguiding introduced new safeguarding training in 2018 to ensure all volunteers understand their responsibilities in this regard. All of our 1000 plus volunteers are trained in ‘A Safe Space’ to the level appropriate for their role and compliance with training is measured weekly by the South West Region office.

#### **INVESTMENT POWERS**

The investment powers of Girlguiding Gloucestershire are as set out in the Royal Charter and Bye-Laws of The Guide Association.

#### **ENVIRONMENTAL STATEMENT**

Girlguiding Gloucestershire seeks to create a culture where environmental considerations are integrated into all policy decisions and business activities across the organisation.

#### **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

#### **POLICIES AND OBJECTIVES**

The organisation is set up as a voluntary movement for girls and women and its purpose is to enable girls and young women to develop their potential and to make a difference in the world. This is achieved within a mutually supportive structure of fun, friendship and personal challenge underpinned by moral values.

As an organisation, Girlguiding is open to girls and young women and offers all our members fun, friendship, challenge and adventure from an early age through our Rainbow section (4 to 7 years) to Brownies (7 to 10 years), Guides (10 to 14 years), Rangers (14 to 18 years) and the Inspire (18 to 30 years) group.

In 2020, Girlguiding set out its new Girlguiding Strategy: today, tomorrow, together. This strategy includes a set of strategic outcomes which describe the difference Girlguiding wants to make. Our Gloucestershire 2020 Strategy is in line with this strategy. These Girlguiding outcomes are written as spoken statements:

#### **For girls and young women**

- I'm free to be me: I have more confidence in myself.

#### **For all members**

- I care: I make a positive difference to others and the world around me.

#### **For volunteers**

- I empower girls: I use my time and talents to empower the next generation of women.

#### **For society**

- We inspire change: We use our influence as Girlguiding to remove barriers so girls and women can thrive.

## **Gloucestershire Guide Association**

### **Trustees' Report**

Girlguiding's shared goals are:

- Exceptional experiences for girls
- Rewarding volunteer experience
- Inclusive & impactful

#### **Strategies and activities for achieving objectives**

##### **Goal 1: Exceptional experiences for girls**

We put girls at the centre of everything we do. Every decision we make, big or small, is led by our girls and young women. Our programme promotes girl-led Guiding; it offers girls the opportunity to choose what they want to do from the Programme. The programme is structured around 6 core themes: Know myself, Express myself, Be well, Have adventures, Take action and Skills for my Future - the same for every section which also has a Gold Award as the ultimate goal. During the pandemic we adapted the programme to be delivered virtually and units continue to offer a blend of face to face and virtual meetings as appropriate.

During the last year we have continued to offer fun, accessible and empowering experiences.

We have forged a new partnership with the Cyber Trust, to share their work with our young members. The development of a 'Speak Out' challenge badge educates girls about the risks of cyber bullying, identity theft, online grooming and the viewing of inappropriate content. Girls have enjoyed being part of its creation and also completing it to earn the badge.

Our Duke of Edinburgh Coordinator has been able to continue trainings during the pandemic and a group of girls successfully gained their Bronze award.

As residential experiences have been limited, we started to offer activity days for girls at Deer Park. In September the first event saw around 150 Brownies and Guides take part in activities including the Zip wire, archery, wide games, bushcraft and campfire singing. Feedback was extremely positive so these activity days will continue in 2022.

Another new initiative was the launch of our 'Holiday Adventures'. These followed a similar theme to our activity days, but were available to girls in the October school holidays, to attend without their unit leader and to make new friends and challenge themselves. Places were fully booked and feedback was very positive.

In November, a range of girls from Rainbows to Rangers from across the county took part in UK Parliament Week 2021. This year's theme was 'Get Informed, Take Action, Make an Impact'. Activities included holding their own elections, debating, learning about Parliament structure and decorating biscuits in the shape of the Houses of Parliament. Several of our units also took part in a virtual workshop with Bletchley Park.

We continue to make use of social media to connect with groups of our younger members who we can use as sounding boards for new ideas and have launched a new Instagram account. Our Inspire Coordinator is a trustee and is actively bringing the views of young members to the County Trustee Board and Operations Committee. We also have a team of Peer Educators. Peer Educators are 14-25 years old members, who help Brownies, Guides and Rangers explore important topics. As young people, they use their own experience to bring the subjects to life.

Two of our young women are Advocates on Girlguiding's Advocate Panel and also appointed to represent South West England on Girlguiding's Council, representing the views of our younger members

## **Gloucestershire Guide Association**

### **Trustees' Report**

#### **Goal 2: Rewarding volunteer experience**

We continued to support flexible volunteering during the 2nd year of the pandemic. We have provided support to leaders to help them deliver great guiding virtually and face to face by providing learning opportunities, e.g. on leading virtual sleepovers, leading virtual meetings, A Safe Space and the completion of Risk Assessments.

Some of our leaders choose to take on additional trainings to become activity instructors and this year we have had leaders qualify to instruct in Archery and Zip wire.

We are so grateful to all our volunteers, some of whom are key workers, for continuing to offer a wide range of Guiding opportunities, including Covid secure face to face meetings, virtual meetings, doorstep deliveries of activity supplies and connecting with girls in whatever way they can. Outstanding contributions of our volunteers have been recognised with the presentation of 8 Inspiring Leader awards, 1 Growth award, 1 18-30 award, 14 Thanks awards and 1 County Lion Award. The launch of the Girlguiding Hero award has also seen 3 leaders thanked in this way.

Our part time admin assistant continues to help reduce the admin burden, so our commissioners can spend less time on admin and more time creating great experiences for girls and young women.

#### **Goal 3: Inclusive and impactful**

We have increased awareness of Girlguiding in Gloucestershire by proudly telling parents and others in the county about our achievements and the difference we make through our new Instagram account; our Twitter account; our enhanced public facing Facebook groups; our county website; and our Newsletters to our supporters.

We continue to see good levels of engagement from parents and have had excellent feedback from parents for our continued engagement with the girls during the pandemic and helping them to keep anchored.

Girlguiding partnered with Children in Need again this year, which was a huge success and saw many of our members raising money through baking, dancing, holding sales and doing sponsored activities.

We have completed the upgrade of our accessible toilet facilities at Deer Park.

#### **GRANT MAKING POLICIES**

From time to time, we will make grants to our members. If units or young members are struggling financially, they can submit an application for the County Helping Hands grant, which is available to all. The decision is delegated to the Finance Committee and is based on the circumstances of the applicant and merit. In spite of rising costs, we continue to give all members who are selected to represent us or Girlguiding on overseas trips a grant of 20% of the principal costs.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **REVIEW OF ACTIVITIES**

No-one would have foreseen the Covid-19 pandemic continuing throughout 2021. Our membership did reduce by about a quarter but has now started to increase again, with the resuming of face to face meetings and residential trips.

Our volunteers have continued to provide amazing opportunities for girls, even with the limitations of repeated lockdowns and ever changing Covid guidelines.

## **Gloucestershire Guide Association**

### **Trustees' Report**

Girlguiding Gloucestershire continues to provide girls and young women from Rainbows to Rangers with a wide variety of opportunities that enable them to acquire a range of skills to empower them as individuals and develop their full potential in a safe, girl-led, girl-only space so that they are able to take their place in their communities as confident and resourceful members of society, while having fun at the same time.

Guiding across the county has meant never being bored in lockdown and being cheered by the girls' enthusiasm for both the serious and the not so serious things we have done. We have been delighted to see all the activities that have been made available for our members: ranging from Taskmaster challenges; cooking; code breaking; moon gazing; making mocktails; virtual escape rooms; firework displays, crafts and visits from groups such as Guide dogs, the Blue Cross and reptile rescue centres.

Remembrance Day saw many units resume their attendance at socially distanced parades in their community, laying wreaths and showing our support.

The imagination and efforts of leaders to tailor programmes to meet the needs and interests of their girls and to give them the opportunities to plan their own exciting adventures ensures that girls are given the chance to grow and gain confidence at every stage of their Guiding life. This local approach is fundamental to Guiding and we are grateful to everyone who offers their time and expertise to girls regularly or occasionally.

We cannot emphasise enough just how important fun, safe activities, and opportunities to see friends, have been for our young members over this past year.

Other highlights in 2021:

We have been able to open up the majority of our day activities at Deer Park, our County Activity Centre, and have welcomed groups of girls to Deer Park in between lockdowns to take part in dry grass sledging, golf frisbee, zip wire, archery and bushcraft activities, including fire lighting, shelter building and nettle cording.

Indoor and outdoor residentials have begun again, with girls enjoying a wide range of crafts, activities, walks, cooking and spending time with their friends.

We have completed the refurbishment of our accessible toilet facilities and our main toilet block at our Headquarters at Deer Park. This was made possible through generous grants and legacies and now ensures girls and leaders with additional needs have suitable facilities when attending activities.

38 leaders completed or extended their leadership qualifications. The Girlguiding Leadership Qualification equips our Leaders with the skills and knowledge they need to offer the girls a dynamic programme and deliver good guiding. 112 leaders have been trained or retrained in First Aid – which required both virtual and face to face elements.

This year we have continued to present long service awards, many of 20 years or more and even some for 60 years, to leaders in the County. We also congratulated one young woman who has completed her Queen's Guide Award – a two-year commitment to make a real difference in her communities as well as tackling physical and leadership challenges. 3 leaders have completed the Going Away With Scheme, which was particularly challenging whilst coming out of a pandemic. 1 leader was awarded the South West Region Compass Award, which recognises dedication, good quality guiding and engagement in the local community.

We were able to hold our annual review face to face in October and this was attended by 70 volunteers and 24 VIP guests (patrons and local dignitaries). Young members gave presentations about their international tips, Peer Education, Advocacy and the completion of the Queen's Guide Award. Displays promoted our upcoming events and opportunities and our Head Quarters activities on offer. Many leaders received awards and tea and cake was shared.

# **Gloucestershire Guide Association**

## **Trustees' Report**

### **FUNDRAISING ACTIVITIES/INCOME GENERATION**

Income is generated through members' annual subscriptions, investment income and donations. Income is also generated from the hire of holiday/camping facilities and activities at our Activity Centre at Deer Park. Fundraising activities include sales of souvenirs. Units independently raise funds to support their local groups. Individual young women fundraise to assist their international travel and other projects.

However, 2021 has been a challenge for us like so many other charities. Income has remained below the normal level but membership is starting to increase again.

We have created a new volunteer role of 'Grants Lead' to help with fundraising for County projects. This will allow a constant focus on grant applications to enable funds to improve our facilities and activities on offer.

Deer Park, our Outdoor Activity Centre, has been a particular challenge. We had to close it for residential visits throughout the initial part of the pandemic and so had no income coming in but still had running costs. We had to place our manager on furlough and had to halt our improvement work. The centre is now open again and generating income, projects are underway and teams are planning activities to further the attendance at Deer Park.

### **Factors relevant to achievement**

We still have waiting lists of girls who would like to be members of Guiding in Gloucestershire. Leaders and premises are both limiting factors though through our continuing Membership Growth and Retention initiative we are looking at ways we can minimise these. The greatest bottlenecks are at Rainbow and Brownie levels and occur in most areas of the County. We are also conscious that there are some areas where there is little or no tradition of Guiding and it can be hard to gain a foothold.

Finding adults able to take on additional roles in the County beyond their invaluable commitment to their weekly unit leadership activities remains difficult. Whilst we cover additional expenses at a benchmarked rate, we are asking people to make increasingly professional contributions as we need to address planning, people-management, property-management, budgeting and risk assessment ever more seriously. The distances involved in such a large county and the driving conditions in bad weather and at night also contribute though we can and do make use of on-line methods for working together.

### **FINANCIAL REVIEW**

The 2022 annual budget for the County was drawn up and approved by the Trustees in November 2021. The 2021 budget was reviewed throughout the year and updated where necessary.

### **RESERVES POLICY**

Reserves are divided into funds according to their status as set out in the accounting policies. The level held in the restricted fund is dependent upon the reason for the fund. We ensure we have sufficient reserves available when new assets or major repairs at our activity centre are required, and also to build up a contingency against the need to purchase a replacement for the leasehold Activity Centre and to develop Bubbs Hill so that Girlguiding Gloucestershire is no longer dependent on Deer Park in order to carry out its core functions. We hold bequests until a suitable project in line with the wishes of the donor can be delivered. Other unrestricted funds are held to meet any emergencies that arise and to maintain the well-being of the charity. Our principal income stream (annual membership subscriptions) comes in one or two large lump sums in April/May and this is spent on e.g., Staff salaries and outgoings throughout the following 12 months. This means that at some points in the year, our funds will be higher than at others.

## Gloucestershire Guide Association

### Trustees' Report

#### PRINCIPAL FUNDING AND FINANCIAL ACTIVITY

The Girlguiding on-line membership support system GO continues to assist in receiving our annual income in 2022 in a timely fashion, though we continue to have to tackle unhelpful behaviour by units who may delay registering girls during the annual subscription period, thereby losing us membership monies.

#### INVESTMENT POLICY AND PERFORMANCE

When funds permit the organisation makes investment in low-risk areas to secure income to further the aims and objects of the charity shown above. This is at the discretion of the Trustee Board or as dictated by the terms of the restricted fund, where applicable, but is always under the guidance of professional advice

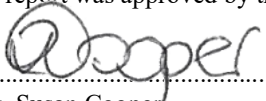
#### FUTURE DEVELOPMENTS

Our plans and activities will continue to be driven by the needs and interests of our young members. We will also be looking to grow our membership.

In 2022 we will continue to progress our Deer House 50 project, subject to available finances.

For the last three years we have been working strategically, building relationships to ensure the long-term security of Deer Park and we will continue this in 2022.

This report was approved by the Trustees on 11th May 2022 and signed on its behalf, by:

  
.....  
Miss. Susan Cooper  
County Commissioner - Joint

  
.....  
Mrs. Emma Steel  
County Commissioner - Joint

  
.....  
Mrs. Beryl Gleich  
Chair of Finance

## Gloucestershire Guide Association

### Statement of Trustees' Responsibilities

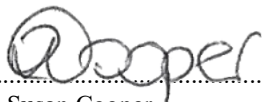
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

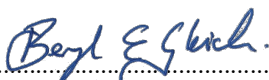
Approved by the trustees of the Charity on 11/05/2022 and signed on its behalf by:



Miss. Susan Cooper  
County Commissioner - Joint



Mrs. Emma Steel  
County Commissioner - Joint



Mrs. Beryl Gleich  
Chair of Finance

## **Gloucestershire Guide Association**

### **Independent Examiner's Report to the trustees of Gloucestershire Guide Association**

I report on the accounts of the charity for the year ended 31 December 2021 which are set out on pages 12 to 26.

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## **Gloucestershire Guide Association**

### **Independent Examiner's Report to the trustees of Gloucestershire Guide Association**

#### **Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Craig Fitchett FCCA  
Price Davis Ltd  
Chartered Accountants

The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

Date: 31 May 2022

## Gloucestershire Guide Association

### Statement of Financial Activities for the Year Ended 31 December 2021

|                                    | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total<br>2021<br>£ |
|------------------------------------|------|-------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                         |                       |                    |
| Donations and legacies             | 2    | 22,937                  | 21,456                | 44,393             |
| Charitable activities              | 3    | 46,808                  | 5,857                 | 52,665             |
| Other trading activities           | 4    | 42,767                  | -                     | 42,767             |
| Investment income                  | 5    | 59                      | -                     | 59                 |
| Other income                       | 6    | 624                     | -                     | 624                |
| Total Income                       |      | 113,195                 | 27,313                | 140,508            |
| Gains/losses on investment assets  |      | 2,686                   | -                     | 2,686              |
| <b>Expenditure on:</b>             |      |                         |                       |                    |
| Raising funds                      | 7.1  | (6,562)                 | (921)                 | (7,483)            |
| Charitable activities              |      | (114,023)               | (48,390)              | (162,413)          |
| Total Expenditure                  |      | (120,585)               | (49,311)              | (169,896)          |
| Net expenditure                    |      | (4,704)                 | (21,998)              | (26,702)           |
| Gross transfers between funds      |      | (21,998)                | 21,998                | -                  |
| Net movement in funds              |      | (26,702)                | -                     | (26,702)           |
| <b>Reconciliation of funds</b>     |      |                         |                       |                    |
| Total funds brought forward        |      | 837,903                 | -                     | 837,903            |
| Total funds carried forward        | 18   | 811,201                 | -                     | 811,201            |

## Gloucestershire Guide Association

### Statement of Financial Activities for the Year Ended 31 December 2021

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted funds<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                       |                    |
| Donations and legacies             | 2    | 24,122                     | 2,695                 | 26,817             |
| Charitable activities              | 3    | 39,220                     | 1,350                 | 40,570             |
| Other trading activities           | 4    | 53,660                     | -                     | 53,660             |
| Investment income                  | 5    | 2,520                      | -                     | 2,520              |
| Other income                       | 6    | 5,116                      | -                     | 5,116              |
| Total Income                       |      | 124,638                    | 4,045                 | 128,683            |
| Gains/losses on investment assets  |      | (27,997)                   | -                     | (27,997)           |
| <b>Expenditure on:</b>             |      |                            |                       |                    |
| Raising funds                      | 7.1  | (3,843)                    | -                     | (3,843)            |
| Charitable activities              |      | (117,886)                  | (9,376)               | (127,262)          |
| Total Expenditure                  |      | (121,729)                  | (9,376)               | (131,105)          |
| Net expenditure                    |      | (25,088)                   | (5,331)               | (30,419)           |
| Gross transfers between funds      |      | (5,331)                    | 5,331                 | -                  |
| Net movement in funds              |      | (30,419)                   | -                     | (30,419)           |
| <b>Reconciliation of funds</b>     |      |                            |                       |                    |
| Total funds brought forward        |      | 868,322                    | -                     | 868,322            |
| Total funds carried forward        | 18   | 837,903                    | -                     | 837,903            |

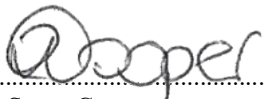
All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 18.

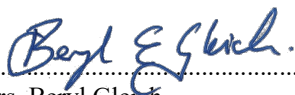
**Gloucestershire Guide Association**  
**(Registration number: 302108)**  
**Balance Sheet as at 31 December 2021**

|                                                       | Note | 2021<br>£        | 2020<br>£        |
|-------------------------------------------------------|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      |                  |                  |
| Tangible assets                                       | 13   | 294,350          | 313,756          |
| Investments                                           | 14   | -                | 219,487          |
|                                                       |      | <u>294,350</u>   | <u>533,243</u>   |
| <b>Current assets</b>                                 |      |                  |                  |
| Stocks                                                | 15   | 10,428           | 12,186           |
| Debtors                                               | 16   | 10,143           | 15,482           |
| Cash at bank and in hand                              |      | <u>545,188</u>   | <u>316,944</u>   |
|                                                       |      | 565,759          | 344,612          |
| <b>Creditors: Amounts falling due within one year</b> | 17   | <u>(48,908)</u>  | <u>(39,952)</u>  |
| <b>Net current assets</b>                             |      | <u>516,851</u>   | <u>304,660</u>   |
| <b>Net assets</b>                                     |      | <u>811,201</u>   | <u>837,903</u>   |
| <b>Funds of the Charity:</b>                          |      |                  |                  |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted income funds                             |      | <u>(811,201)</u> | <u>(837,903)</u> |
| <b>Total funds</b>                                    | 18   | <u>(811,201)</u> | <u>(837,903)</u> |

The financial statements on pages 12 to 26 were approved by the trustees, and authorised for issue on .....  
and signed on their behalf by:

  
.....  
Mrs. Susan Cooper  
County Commissioner - Joint

  
.....  
Mrs. Emma Steel  
County Commissioner - Joint

  
.....  
Mrs. Beryl Gleick  
Chair of Finance

## Gloucestershire Guide Association

### Cash Flow Statement for the Year Ended 31 December 2021

|                                                        | Note | 2021<br>£ | 2020<br>£ |
|--------------------------------------------------------|------|-----------|-----------|
| <b>Cash flows from operating activities</b>            |      |           |           |
| Net cash expenditure                                   |      | (26,702)  | (30,419)  |
| <b>Adjustments to cash flows from non-cash items</b>   |      |           |           |
| Depreciation                                           | 13   | 19,405    | 15,923    |
| Investment income                                      | 5    | -         | (2,520)   |
| FA investment - UK other investments revaluation       |      | (2,686)   | 27,997    |
|                                                        |      | (9,983)   | 10,981    |
| <b>Working capital adjustments</b>                     |      |           |           |
| (Increase) / Decrease in stocks                        | 15   | 1,758     | (569)     |
| (Increase) / Decrease in debtors                       | 16   | 5,339     | 34,039    |
| Increase / (Decrease) in creditors                     | 17   | 8,956     | (38,781)  |
| Net cash flows from operating activities               |      | (26,036)  | 16,292    |
| <b>Cash flows from investing activities</b>            |      |           |           |
| Interest receivable and similar income                 | 5    | -         | 181       |
| Income from dividends                                  | 5    | -         | 2,339     |
| Net cash flows from investing activities               |      | -         | 2,520     |
| Net increase / (decrease) in cash and cash equivalents |      | (26,036)  | 18,812    |
| Cash and cash equivalents at 1 January                 |      | 96,278    | 77,466    |
| Cash and cash equivalents at 31 December               |      | 70,242    | 96,278    |

All of the cash flows are derived from continuing operations during the above two periods.

## **Gloucestershire Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Gloucestershire Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern in the short to medium term. The trustees have taken into account the impact of the activity centre being closed during the pandemic and the gradual reopening during 2021. They are closely monitoring usage to ensure that cashflow remains stable.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## **Gloucestershire Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2021**

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### 2 Income from donations and legacies

|                             | Unrestricted funds |                    | Total 2021 | Total 2020 |
|-----------------------------|--------------------|--------------------|------------|------------|
|                             | General £          | Restricted funds £ | £          | £          |
| Donations and legacies;     |                    |                    |            |            |
| General donations and gifts | 4,061              | -                  | 4,061      | 3,692      |
| Donations to Deer Park      | 18,876             | 21,456             | 40,332     | 23,125     |
|                             | 22,937             | 21,456             | 44,393     | 26,817     |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 3 Income from charitable activities

|                          | Unrestricted funds |                    | Total 2021    | Total 2020    |
|--------------------------|--------------------|--------------------|---------------|---------------|
|                          | General £          | Restricted funds £ | £             | £             |
| Deer Park Headquarters   | 14,196             | 4,617              | 18,813        | 3,198         |
| Adult Support            | 3,552              | -                  | 3,552         | 872           |
| Activities and Adventure | 28,495             | -                  | 28,495        | 33,528        |
| Youth Participation      | 460                | -                  | 460           | 395           |
| Membership Growth        | -                  | -                  | -             | 777           |
| Friends of Deer Park     | 105                | 1,240              | 1,345         | 1,800         |
|                          | <u>46,808</u>      | <u>5,857</u>       | <u>52,665</u> | <u>40,570</u> |

#### 4 Income from other trading activities

|                                         | Unrestricted Funds £ | Total 2021 £  | Total 2020 £  |
|-----------------------------------------|----------------------|---------------|---------------|
| Trading income;                         |                      |               |               |
| Trading income for fundraising purposes | 6,623                | 6,623         | 1,926         |
| Membership subscriptions                | 36,144               | 36,144        | 51,358        |
|                                         | <u>42,767</u>        | <u>42,767</u> | <u>53,284</u> |

#### 5 Investment income

|                                                    | Unrestricted Funds £ | Total 2021 £ | Total 2020 £ |
|----------------------------------------------------|----------------------|--------------|--------------|
| Income from dividends;                             |                      |              |              |
| Dividends receivable from other listed investments | -                    | -            | 2,339        |
| Interest receivable and similar income;            |                      |              |              |
| Interest receivable on bank deposits               | 59                   | 59           | 181          |
|                                                    | <u>59</u>            | <u>59</u>    | <u>2,520</u> |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 6 Other income

|                         | Unrestricted<br>Funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
|-------------------------|----------------------------|--------------------|--------------------|
| Deer Park - electricity | 361                        | 361                | 1,289              |
| Sundry income           | 263                        | 263                | 3,827              |
|                         | 624                        | 624                | 5,116              |

#### 7 Expenditure on raising funds

##### a) Costs of trading activities

|                            | Unrestricted<br>funds |                       |                    |                    |
|----------------------------|-----------------------|-----------------------|--------------------|--------------------|
| Note                       | General<br>£          | Restricted funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
| Fundraising trading costs; |                       |                       |                    |                    |
| Fundraising                | 6,562                 | 921                   | 7,483              | 3,843              |
|                            | 6,562                 | 921                   | 7,483              | 3,843              |

#### 8 Expenditure on charitable activities

|                          | Unrestricted<br>funds |                       |                    |                    |
|--------------------------|-----------------------|-----------------------|--------------------|--------------------|
|                          | General<br>£          | Restricted funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
| Deer Park Headquarters   | 44,163                | 35,233                | 79,396             | 33,359             |
| Adult Support            | 3,350                 | -                     | 3,350              | 1,722              |
| Activities and Adventure | 27,007                | -                     | 27,007             | 34,002             |
| Youth Participation      | 187                   | -                     | 187                | 459                |
| Membership Growth        | -                     | -                     | -                  | 4                  |
| Randwick Hut             | -                     | -                     | -                  | 550                |
| Friends of Deer Park     | 2,305                 | -                     | 2,305              | 611                |
|                          | 77,012                | 35,233                | 112,245            | 70,707             |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 9 Analysis of governance and support costs

##### Governance costs

|                                                    | Unrestricted<br>funds |                       |                    |                    |
|----------------------------------------------------|-----------------------|-----------------------|--------------------|--------------------|
|                                                    | General<br>£          | Restricted funds<br>£ | Total<br>2021<br>£ | Total<br>2020<br>£ |
| Trustees' remuneration and expenses                | 4,114                 | 39                    | 4,153              | 2,778              |
| Legal and professional fees                        | 2,366                 | -                     | 2,366              | 5,104              |
| Depreciation, amortisation and other similar costs | 19,405                | -                     | 19,405             | 15,923             |
| Other governance costs                             | 4,717                 | 1,142                 | 5,859              | 6,329              |
|                                                    | 30,602                | 1,181                 | 31,783             | 30,134             |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 10 Net incoming/outgoing resources

Net outgoing resources for the year include:

|                              | 2021<br>£ | 2020<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 19,405    | 15,923    |

#### 11 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2021<br>£ | 2020<br>£ |
|------------------------------------------|-----------|-----------|
| <b>Staff costs during the year were:</b> |           |           |
| Wages and salaries                       | 19,079    | 18,972    |

No employee received emoluments of more than £60,000 during the year

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 12 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Activity<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |                            |            |
| At 1 January 2021     | 397,695                    | 79,111                          | 6,250               | 113,991                    | 597,047    |
| At 31 December 2021   | 397,695                    | 79,111                          | 6,250               | 113,991                    | 597,047    |
| <b>Depreciation</b>   |                            |                                 |                     |                            |            |
| At 1 January 2020     | 134,304                    | 72,109                          | 6,250               | 70,629                     | 283,292    |
| Charge for the year   | 12,977                     | 1,489                           | -                   | 4,939                      | 19,405     |
| At 31 December 2020   | 147,281                    | 73,598                          | 6,250               | 75,568                     | 302,697    |
| <b>Net book value</b> |                            |                                 |                     |                            |            |
| At 31 December 2021   | 250,414                    | 5,514                           | -                   | 38,422                     | 294,350    |
| At 31 December 2020   | 263,391                    | 7,002                           | -                   | 43,362                     | 313,755    |

Included within the net book value of land and buildings above is £58,914 (2020 - £58,914) in respect of freehold land and buildings and £191,500 (2020 - £204,477) in respect of leaseholds.

#### 14 Fixed asset investments

|                   | 2021<br>£ | 2020<br>£ |
|-------------------|-----------|-----------|
| Other investments | -         | 219,487   |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### Other investments

|                          | Unlisted<br>investments<br>£ | Total<br>£ |
|--------------------------|------------------------------|------------|
| <b>Cost or Valuation</b> |                              |            |
| At 1 January 2021        | 219,487                      | 219,487    |
| Revaluation              | 2,686                        | 2,686      |
| Cashed In                | (222,173)                    | (222,173)  |
| At 31 December 2021      | -                            | -          |
| <b>Net book value</b>    |                              |            |
| At 31 December 2021      | -                            | -          |
| At 31 December 2020      | 219,487                      | 219,487    |

#### 15 Stock

|        | 2021<br>£ | 2020<br>£ |
|--------|-----------|-----------|
| Stocks | 10,428    | 12,186    |

#### 16 Debtors

|               | 2021<br>£ | 2020<br>£ |
|---------------|-----------|-----------|
| Trade debtors | 81        | 288       |
| Prepayments   | 10,062    | 15,194    |
|               | 10,143    | 15,482    |

#### 17 Creditors: amounts falling due within one year

|                 | 2021<br>£ | 2020<br>£ |
|-----------------|-----------|-----------|
| Trade creditors | 7,540     | 4,990     |
| Other creditors | 2,772     | 2,675     |
| Accruals        | 38,596    | 32,287    |
|                 | 48,908    | 39,952    |

# Gloucestershire Guide Association

## Notes to the Financial Statements for the Year Ended 31 December 2021

### 18 Funds

|                                   | Balance at 1<br>January 2021<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£   |
|-----------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|----------------------------------------------|
| <b>Unrestricted funds</b>         |                                   |                            |                            |                |                                              |
| <i>Unrestricted general funds</i> |                                   |                            |                            |                |                                              |
| Unrestricted funds                | (837,903)                         | (113,195)                  | 120,585                    | 21,998         | (2,686)                                      |
| <b>Restricted funds</b>           |                                   |                            |                            |                |                                              |
| Restricted funds                  | -                                 | (27,313)                   | 49,311                     | (21,998)       | -                                            |
| <b>Total funds</b>                | (837,903)                         | (140,508)                  | 169,896                    | -              | (2,686)                                      |
|                                   |                                   |                            |                            |                | <b>Balance at 31<br/>December 2021<br/>£</b> |

### Unrestricted funds

#### *Unrestricted general funds*

|                    |  |  |  |  |           |
|--------------------|--|--|--|--|-----------|
| Unrestricted funds |  |  |  |  | (811,201) |
|--------------------|--|--|--|--|-----------|

### Restricted funds

|                  |  |  |  |  |   |
|------------------|--|--|--|--|---|
| Restricted funds |  |  |  |  | - |
|------------------|--|--|--|--|---|

### Total funds

|  |                                   |                            |                            |                | (811,201)                                  |
|--|-----------------------------------|----------------------------|----------------------------|----------------|--------------------------------------------|
|  | Balance at 1<br>January 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ |

### Unrestricted funds

#### *Unrestricted general funds*

|                    |           |           |         |       |        |
|--------------------|-----------|-----------|---------|-------|--------|
| Unrestricted funds | (868,322) | (124,638) | 121,729 | 5,331 | 27,997 |
|--------------------|-----------|-----------|---------|-------|--------|

### Restricted funds

|                  |   |         |       |         |   |
|------------------|---|---------|-------|---------|---|
| Restricted funds | - | (4,045) | 9,376 | (5,331) | - |
|------------------|---|---------|-------|---------|---|

### Total funds

|  |           |           |         |   |        |
|--|-----------|-----------|---------|---|--------|
|  | (868,322) | (128,683) | 131,105 | - | 27,997 |
|--|-----------|-----------|---------|---|--------|

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2021

|                                   | Balance at 31<br>December 2020<br>£ |
|-----------------------------------|-------------------------------------|
| <b>Unrestricted funds</b>         |                                     |
| <i>Unrestricted general funds</i> |                                     |
| Unrestricted funds                | (837,903)                           |
| <b>Restricted funds</b>           |                                     |
| Restricted funds                  | -                                   |
| <b>Total funds</b>                | <u>(837,903)</u>                    |

#### 19 Analysis of net funds

|                          | At 1 January<br>2021<br>£ | Cash flow<br>£  | At 31 December<br>2021<br>£ |
|--------------------------|---------------------------|-----------------|-----------------------------|
| Cash at bank and in hand | 96,278                    | (26,036)        | 70,242                      |
| Net debt                 | <u>96,278</u>             | <u>(26,036)</u> | <u>70,242</u>               |

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# Accounts

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Charity registration number: 302108

# Gloucestershire Guide Association

Annual Report and Financial Statements

for the Year Ended 31 December 2020

Price Davis Ltd  
Chartered Accountants  
The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

# **Gloucestershire Guide Association**

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## **Gloucestershire Guide Association**

### **Reference and Administrative Details**

#### **Trustees**

Mrs Karen McFarlane, County Commissioner - Joint

Mrs Samantha Anderson, County Commissioner - Joint

Mrs Beryl Gleich, Chair of Finance

Miss Susan Cooper, Division Commissioner - Cheltenham

Mrs Christine Wray, Chair of Deer Park Management & Development Committee

Ms Rebecca Fey, Division Commissioner - Tewkesbury Division

Mrs Emma Steel, Division Commissioner - Forest of Dean South

Miss Michelle Thompson, 18-30 Coordinator

#### **Principal Office**

Gloucestershire Guide Headquarters

Deer Park

Cowley

Gloucestershire

GL53 9NJ

#### **Registration Number**

302108

#### **Independent Examiner**

Price Davis Ltd

Chartered Accountants

The Old Baptist Chapel

New Street

Painswick

Gloucestershire

GL6 6XH

## **Gloucestershire Guide Association**

### **Trustees' Report**

#### **Charity number: 302108**

The Trustees submit their annual report and the financial statements of Girlguiding Gloucestershire (the charity) for the year ended 31 December 2020. The Trustees confirm that the annual report and financial statements of the charity comply with current statutory requirements, the requirements of the charity's governing document and the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities", issued in August 2015.

#### **STRUCTURE GOVERNANCE AND MANAGEMENT**

##### **CONSTITUTION**

Girlguiding Gloucestershire is an unincorporated registered charity. It is governed by the latest Gloucestershire Constitution of the Executive Committee dated 12 October 2019. It is ultimately governed by the Girl Guide Association Trust Deed of 1938

##### **METHOD OF APPOINTMENT OF TRUSTEES**

The management of the charity is the responsibility of the Trustees who are appointed under the terms of the governing document. In common with a growing number of Girlguiding Counties in the UK, Joint County Commissioners lead Gloucestershire as a role-share, reflecting the increasing workload of the role and other personal commitments. They act jointly or singly as required to ensure the smooth conduct of business within the County. The County Commissioners are appointed by the Girlguiding South West England Region Commissioner. All other trustees are appointed by the County Commissioners.

##### **POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES**

There are established procedures for the induction of each Trustee to ensure they are aware of the responsibilities of a Trustee and the ways of working within Girlguiding Gloucestershire. New trustees are required to read and discuss the Charity Commission's guidance and the Constitutional Document with the Chair of the Board of Trustees and sign a declaration that they are not prevented from holding a Trusteeship. Individuals receive mentoring and support as required throughout their term of office.

##### **ORGANISATIONAL STRUCTURE AND DECISION MAKING**

The organisation is an association governed by its constitution. From January 2020, to be more efficient and effective, we changed the organisational structure. The Executive Committee was replaced with a Trustee Board of 8 Trustees. A new Operations Committee, consisting of the Division Commissioners and Team Leaders, now supports and reports to our new Trustee Board.

The constitution is maintained by resolution of the Trustee Board and changes are agreed with Girlguiding South West England Operations Committee prior to their adoption. Members of the Trustee Board are listed by Appointment in the Girlguiding Gloucestershire Constitution of the County Trustee Board. The County Commissioners are supported in their decision making by the County Operations Committee which consists of Division Commissioners and our specialist team leaders upon whom they can call for advice. The county is organised into 10 areas - Divisions: Cheltenham, Coopers Hill, Cotswold North, East, Forest North, Forest South, Gloucester, Mid, Tewkesbury and West. Each area provides support, lines of two-way communication and opportunities for young members, leaders and commissioners to make decisions and take responsibility. Each area is led by senior volunteers - Division Commissioners or Joint Division Commissioners.

## **Gloucestershire Guide Association**

### **Trustees' Report**

#### **RISK MANAGEMENT**

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the charity, and are satisfied that systems are in place to mitigate our exposure to major risks. We have had no major accidents or incidents in 2020. We offer, in line with Girlguiding policy, safeguarding training “A Safe Space”. Girlguiding introduced new safeguarding training in 2018 to ensure all volunteers understand their responsibilities in this regard. By the end of 2020, all of our 1000 plus volunteers have been trained in “A Safe Space” to the appropriate level for their role.

#### **INVESTMENT POWERS**

The investment powers of Girlguiding Gloucestershire are as set out in the Royal Charter and Bye-Laws of The Guide Association.

#### **ENVIRONMENTAL STATEMENT**

Girlguiding Gloucestershire seeks to create a culture where environmental considerations are integrated into all policy decisions and business activities across the organisation.

#### **OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT**

#### **POLICIES AND OBJECTIVES**

The organisation is set up as a voluntary movement for girls and women and its purpose is to enable girls and young women to develop their potential and to make a difference in the world. This is achieved within a mutually supportive structure of fun, friendship and personal challenge underpinned by moral values.

As an organisation, Girlguiding is open to girls and young women and offers all our members fun, friendship, challenge and adventure from an early age through our Rainbow section (5 to 7 years) to Brownies (7 to 10 years), Guides (10 to 14 years), Rangers (14 to 18 years) and the 18-30 age group.

In 2020, Girlguiding set out its new Girlguiding Strategy: today, tomorrow, together. This strategy includes a set of strategic outcomes which describe the difference Girlguiding wants to make. Our Gloucestershire 2020 Strategy is in line with this strategy. These Girlguiding outcomes are written as spoken statements:

#### **For girls and young women**

- I'm free to be me: I have more confidence in myself.

#### **For all members**

- I care: I make a positive difference to others and the world around me.

#### **For volunteers**

- I empower girls: I use my time and talents to empower the next generation of women.

#### **For society**

- We inspire change: We use our influence as Girlguiding to remove barriers so girls and women can thrive.

## **Gloucestershire Guide Association**

### **Trustees' Report**

Girlguiding's shared goals are:

- Exceptional experiences for girls
- Rewarding volunteer experience
- Inclusive & impactful

#### **Strategies and activities for achieving objectives**

During our bi-annual planning day held with all Trustees, specialist advisers and a youth group representing all areas of the County, we build understanding, review progress and set new objectives in line with the needs of the County and its members.

#### **Goal 1: Exceptional experiences for girls**

We put girls at the centre of everything we do. Every decision we make, big or small, is led by our girls and young women. Our programme promotes girl-led Guiding; it offers girls the opportunity to choose what they want to do from the Programme. The programme is structured around 6 core themes: Know myself, Express myself, Be well, Have adventures, Take action and Skills for my Future - the same for every section which also has a Gold Award as the ultimate goal. During the year we have adapted the programme to be delivered virtually.

During the pandemic, we have continued to offer fun, accessible and empowering experiences.

We have held two large scale virtual camps/sleepovers. In June we organised a Virtual Bubbs Hill Bash Challenge with activities over 24 hours. The girls had a great time, with over 450 taking part, with challenges from teddy zip wires to learning about the planets, plus a virtual campfire with hot chocolate and the girls either sleeping outside in their gardens or in their sitting rooms. Following its success, we hosted a Virtual Summer Bash in August for over 400 girls with challenges on an international theme and Girlguiding's five World centres, enabling the girls to discover more about the wider Girlguiding community.

A range of girls from Rainbows to Rangers from across the county took part virtually in UK Parliament Week 2020. Activities included holding their own elections, debating, and voting on issues for the UK's Youth Parliament to progress. Several of our units also took part in a virtual workshop Bletchley Girls: Battle for Equality.

We continue to make use of Social Media to connect with groups of our younger members who we can use as sounding boards for new ideas and have launched a new Instagram account. Our new Inspire Coordinator is a trustee and is actively bringing the views of young members to the County Trustee Board and Operations Committee. We also have a team of Peer Educators. Peer Educators are 14-25 years old members, who help Brownies, Guides and Rangers explore important topics. As young people, they use their own experience to bring the subjects to life. During the pandemic, many of our units have invited one of our county Peer Educators to lead virtual sessions on Think Resilient, which is really important during this time.

Two of our young women are Advocates on Girlguiding's Advocate Panel and also appointed to represent South West England on Girlguiding's Council, representing the views of our younger members.

#### **Goal 2: Rewarding volunteer experience**

We have supported flexible volunteering during the pandemic. We have provided support to leaders to help them deliver great guiding virtually, by providing more digital learning opportunities, e.g. on leading virtual sleepovers, leading virtual meeting, and A Safe Space.

## **Gloucestershire Guide Association**

### **Trustees' Report**

We are so grateful to all our volunteers, some of whom are key workers, for continuing to offer a wide range of Guiding opportunities, including virtual meetings, doorstep deliveries of activity supplies and connecting with girls via emails and the postal system. This year, we launched four new awards to recognise the outstanding contributions of our volunteers: Inspiring Leader, Growth, 18-30, and Thanks.

We have also introduced a new welcome pack for new volunteers, and we employ an admin assistant to help reduce the admin burden, so our commissioners can spend less time on admin and more time creating great experiences for girls and young women.

#### **Goal 3: Inclusive and impactful**

We have increased awareness of Girlguiding in Gloucestershire by proudly telling parents and others in the county about our achievements and the difference we make through our new Instagram account; our Twitter account; our enhanced public facing Facebook groups, including our Virtual Bash Facebook groups; our county website; and our Newsletters to our supporters.

During the year we have seen increased engagement from parents and have had excellent feedback from parents for our continued engagement with the girls during the pandemic and helping them to keep anchored.

We organised, before lockdown, Random Acts of Kindness across the county with units delivering plants, wildflower seeds and cards within their communities. Girlguiding partnered with Children in Need and launched the Act your Age challenge which was a huge success with many of our members taking part in challenges from baking cakes to pogo stick jumping.

#### **GRANT MAKING POLICIES**

From time to time, we will make grants to our members. This year, as some of our units were struggling financially, we launched a new county Helping Hands grant. All members are welcome to submit an application for our grants. The decision is delegated to the Finance Committee and is based on the circumstances of the applicant and merit. In spite of rising costs, we continue to give all members who are selected to represent us or Girlguiding on overseas trips a grant of 20% of the principal costs.

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **REVIEW OF ACTIVITIES**

This has been an unprecedented year with the pandemic. Through our volunteers' resilience and imagination, we have been able to continue to provide opportunities and therefore making it possible for over three quarters of our young members to stay with us through these most challenging of times. During the pandemic, Guiding has continued in various ways across the county. Some units have had virtual meetings and have found ways to adapt as many activities as possible. Other units have made activity packs and distributed these to girls or used Facebook groups to keep in touch. After the first lockdown, some units managed to meet outdoors and some even met indoors. Girlguiding Gloucestershire continues to provide girls and young women from Rainbows to Rangers with a wide variety of opportunities that enable them to acquire a range of skills to empower them as individuals and develop their full potential in a safe, girl-led, girl-only space so that they are able to take their place in their communities as confident and resourceful members of society, while having fun at the same time.

## **Gloucestershire Guide Association**

### **Trustees' Report**

Guiding across the county has meant never being bored in lockdown and being cheered by the girls' enthusiasm for both the serious and the not so serious things we have done virtually. We have been delighted to see all the activities that have been made available for our members: ranging from Taskmaster challenges; cooking; code breaking; moon gazing; making mocktails; virtual escape rooms; firework displays; Brussel sprout crafts to virtual visits from the Blue Cross. Some units even hosted "Bring your pet evenings" on Zoom. Some units have taken part in the Plant Defender challenge produced by one of our young adult leaders from Forest South. Some units took part in UK Parliament Week. Many units took part in Remembrance activities virtually or some even social distanced, including decorating their village phone box and decorating remembrance stones.

The imagination and efforts of leaders to tailor programmes to meet the needs and interests of their girls and to give them the opportunities to plan their own exciting adventures ensures that girls are given the chance to grow and gain confidence at every stage of their Guiding life. This local approach is fundamental to Guiding and we are grateful to everyone who offers their time and expertise to girls regularly or occasionally.

We cannot emphasise enough just how important fun, safe activities, and opportunities to see friends, have been for our young members over this year.

Other highlights in 2020:

We have been able to make available some Covid-safe day activities at Deer Park, our County Activity Centre, and have welcomed groups of girls to Deer Park in between lockdowns to take part in dry grass sledging, golf frisbee and bushcraft activities, including fire lighting, shelter building and nettle cording. We've also had a few units hold outdoors face to face meetings at Deer Park in bubbles of 15.

24 leaders completed or extended their leadership qualifications. The Girlguiding Leadership Qualification equips our Leaders with the skills and knowledge they need to offer the girls a dynamic programme and deliver good guiding. Over 220 leaders have refreshed their skills through attending trainings ranging from First Response to Budgeting Basics. Four of our Trainers completed the required training to become webinar trainers.

This year we have continued to present long service awards, many of 20 years or more and even some for 60 years, to leaders in the County. We also congratulated one young woman who has completed her Queen's Guide Award – a two-year commitment to make a real difference in her communities as well as tackling physical and leadership challenges. 5 leaders have completed the Going Away With Scheme, with 2 leaders completing an additional module. 14 Rainbows, 24 Brownies, and 10 Guides gained their Gold Awards. One Cheltenham Brownie was awarded the South West Region Chief Commissioners award for her initiative organising food collection for foodbanks. Our two joint County Commissioners were awarded the Region's Silver Oak Leaf award in recognition of their outstanding contribution and commitment to the promotion or advancement of Guiding within South West England.

## **Gloucestershire Guide Association**

### **Trustees' Report**

#### **FUNDRAISING ACTIVITIES/INCOME GENERATION**

Income is generated through members' annual subscriptions, investment income and donations. Income is also generated from the hire of holiday/camping facilities and activities at our Activity Centre at Deer Park. Fundraising activities include sales of souvenirs. Units independently raise funds to support their local groups. Individual young women fundraise to assist their international travel and other projects.

However, 2020 has been a challenge for us like so many other charities. Income has gone down and membership has also gone down, although we have managed to welcome some new members.

Deer Park, our Outdoor Activity Centre, has been a particular challenge. We had to close it for residential visits and so had no income coming in but still had running costs. We had to place our manager on furlough and have had to halt our improvement work.

#### **Factors relevant to achievement**

We still have long waiting lists of girls who would like to be members of Guiding in Gloucestershire. Leaders and premises are both limiting factors though through our continuing Membership Growth and Retention initiative we are looking at ways we can minimise these. The greatest bottlenecks are at Rainbow and Brownie levels and occur in most areas of the County. We are also conscious that there are some areas where there is little or no tradition of Guiding and it can be hard to gain a foothold.

Finding adults able to take on additional roles in the County beyond their invaluable commitment to their weekly unit leadership activities remains difficult. Whilst we cover additional expenses at a benchmarked rate, we are asking people to make increasingly professional contributions as we need to address planning, people-management, property-management, budgeting and risk assessment ever more seriously. The distances involved in such a large county and the driving conditions in bad weather and at night also contribute though we can and do make use of on-line methods for working together.

We again held a subsidised training weekend for new leaders enabling them to take part in an accelerated programme of learning to help them become qualified leaders. Virtual Training at local level continued throughout the year.

## **Gloucestershire Guide Association**

### **Trustees' Report**

#### **FINANCIAL REVIEW**

The 2021 annual budget for the County was drawn up and approved by the Trustees in November 2020. The 2020 budget was reviewed throughout the year and updated where necessary.

#### **RESERVES POLICY**

Reserves are divided into funds according to their status as set out in the accounting policies. The level held in the restricted fund is dependent upon the reason for the fund. We ensure we have sufficient reserves available when new assets or major repairs at our activity centre are required, and also to build up a contingency against the need to purchase a replacement for the leasehold Activity Centre and to develop Bubbs Hill so that Girlguiding Gloucestershire is no longer dependant on Deer Park in order to carry out its core functions. We hold bequests until a suitable project in line with the wishes of the donor can be delivered. Other unrestricted funds are held to meet any emergencies that arise and to maintain the well-being of the charity. Our principal income stream (annual membership subscriptions) comes in one or two large lump sums in April/May and this is spent on e.g. Staff salaries and outgoings throughout the following 12 months. This means that at some points in the year, our funds will be higher than at others.

#### **PRINCIPAL FUNDING AND FINANCIAL ACTIVITY**

The Girlguiding on-line membership support system GO continues to assist in receiving our annual income in 2020 in a timely fashion, though we continue to have to tackle unhelpful behaviour by units who may delay registering girls during the annual subscription period, thereby losing us membership monies.

#### **INVESTMENT POLICY AND PERFORMANCE**

The organisation makes investment in low risk areas to secure income to further the aims and objects of the charity shown above. This is at the discretion of the Executive Committee or as dictated by the terms of the restricted fund, where applicable, but is always under the guidance of professional advice.

#### **MATERIAL INVESTMENTS POLICY**

The Association has a material investment in a low risk capital growth bond and a broadly based low-medium risk investment portfolio. The objective is to safely invest funds for the future and for them to at least grow in line with inflation. We take regular professional advice in respect of this investment to manage our exposure to risk.

We have realized one of our investments to fund a strategic project in 2021.

## Gloucestershire Guide Association

### Trustees' Report

#### **FUTURE DEVELOPMENTS**

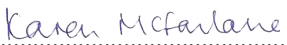
Our plans and activities will continue to be driven by the needs and interests of our young members. We will also be looking to grow our membership.

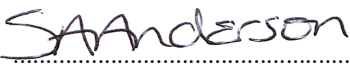
In 2021, we will continue to progress our Deer House 50 project, subject to available finances.

For the last two years we have been working strategically, building relationships to ensure the long-term security of Deer Park and we will continue this in 2021.

Mid 2021, our two Joint County Commissioners and our County President will be ending their terms of office. Plans are in hand to make these changes as seamless as possible.

This report was approved by the Trustees on 25 March 2021 and signed on its behalf, by:

  
.....  
Mrs. Karen McFarlane  
County Commissioner - Joint

  
.....  
Mrs. Samantha Anne Anderson  
County Commissioner - Joint

  
.....  
Mrs. Beryl Gleich  
Chair of Finance

## Gloucestershire Guide Association

### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, 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.

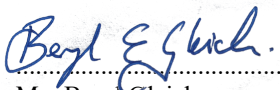
Approved by the trustees of the Charity on 25/3/2021 and signed on its behalf by:



Mrs Karen McFarlane  
Trustee



Mrs Samantha Anderson  
Trustee



Mrs Beryl Gleich  
Trustee

## **Gloucestershire Guide Association**

### **Independent Examiner's Report to the trustees of Gloucestershire Guide Association**

I report on the accounts of the charity for the year ended 31 December 2020 which are set out on pages 13 to 27.

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

#### **Respective responsibilities of trustees and examiner**

The Charity's trustees are responsible for the preparation of the accounts. The Charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

#### **Basis of independent examiner's report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

## Gloucestershire Guide Association

### Independent Examiner's Report to the trustees of Gloucestershire Guide Association

#### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me a reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....  
Craig Fitchett FCCA  
Price Davis Ltd  
Chartered Accountants

The Old Baptist Chapel  
New Street  
Painswick  
Gloucestershire  
GL6 6XH

Date: 23.9.21

## Gloucestershire Guide Association

### Statement of Financial Activities for the Year Ended 31 December 2020

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted funds<br>£ | Total<br>2020<br>£ |
|------------------------------------|------|----------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                       |                    |
| Donations and legacies             | 2    | 24,122                     | 2,695                 | 26,817             |
| Charitable activities              | 3    | 39,220                     | 1,350                 | 40,570             |
| Other trading activities           | 4    | 53,660                     | -                     | 53,660             |
| Investment income                  | 5    | 2,520                      | -                     | 2,520              |
| Other income                       | 6    | 5,116                      | -                     | 5,116              |
| Total Income                       |      | 124,638                    | 4,045                 | 128,683            |
| Gains/losses on investment assets  |      | (27,997)                   | -                     | (27,997)           |
| <b>Expenditure on:</b>             |      |                            |                       |                    |
| Raising funds                      | 7.1  | (3,843)                    | 0                     | (3,843)            |
| Charitable activities              |      | (117,886)                  | (9,376)               | (127,262)          |
| Total Expenditure                  |      | (121,729)                  | (9,376)               | (131,105)          |
| Net expenditure                    |      | (25,088)                   | (5,331)               | (30,419)           |
| Gross transfers between funds      |      | (5,331)                    | 5,331                 | -                  |
| Net movement in funds              |      | (30,419)                   | -                     | (30,419)           |
| <b>Reconciliation of funds</b>     |      |                            |                       |                    |
| Total funds brought forward        |      | 868,322                    | -                     | 868,322            |
| Total funds carried forward        | 18   | 837,903                    | -                     | 837,903            |

## Gloucestershire Guide Association

### Statement of Financial Activities for the Year Ended 31 December 2020

|                                    | Note | Unrestricted<br>funds<br>£ | Restricted funds<br>£ | Total<br>2019<br>£ |
|------------------------------------|------|----------------------------|-----------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                       |                    |
| Donations and legacies             |      | 27,569                     | 2,109                 | 29,678             |
| Charitable activities              |      | 119,473                    | 6,842                 | 126,315            |
| Other trading activities           |      | 60,355                     | -                     | 60,355             |
| Investment income                  | 5    | 2,517                      | -                     | 2,517              |
| Other income                       |      | 530                        | -                     | 530                |
| Total Income                       |      | <u>210,444</u>             | <u>8,951</u>          | <u>219,395</u>     |
| <b>Expenditure on:</b>             |      |                            |                       |                    |
| Raising funds                      |      | (7,222)                    | (1,256)               | (8,478)            |
| Charitable activities              |      | <u>(240,375)</u>           | <u>(36,540)</u>       | <u>(276,915)</u>   |
| Total Expenditure                  |      | <u>(247,597)</u>           | <u>(37,796)</u>       | <u>(285,393)</u>   |
| Gains/losses on investment assets  |      | 35,238                     | -                     | 35,238             |
| Net income/(expenditure)           |      | (1,915)                    | (28,845)              | (30,760)           |
| Gross transfers between funds      |      | <u>(28,845)</u>            | <u>28,845</u>         | <u>-</u>           |
| Net movement in funds              |      | (30,760)                   | -                     | (30,760)           |
| <b>Reconciliation of funds</b>     |      |                            |                       |                    |
| Total funds brought forward        |      | 899,082                    | -                     | 899,082            |
| Total funds carried forward        | 18   | <u>868,322</u>             | <u>-</u>              | <u>868,322</u>     |

All of the Charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 18.

**Gloucestershire Guide Association**  
**(Registration number: 302108)**  
**Balance Sheet as at 31 December 2020**

|                                                       | Note | 2020<br>£       | 2019<br>£       |
|-------------------------------------------------------|------|-----------------|-----------------|
| <b>Fixed assets</b>                                   |      |                 |                 |
| Tangible assets                                       | 13   | 313,756         | 329,678         |
| Investments                                           | 14   | 219,487         | 479,061         |
|                                                       |      | <hr/> 533,243   | <hr/> 808,739   |
| <b>Current assets</b>                                 |      |                 |                 |
| Stocks                                                | 15   | 12,186          | 11,617          |
| Debtors                                               | 16   | 15,482          | 49,233          |
| Cash at bank and in hand                              |      | 316,944         | 77,466          |
|                                                       |      | <hr/> 344,612   | <hr/> 138,316   |
| <b>Creditors: Amounts falling due within one year</b> | 17   | <hr/> (39,952)  | <hr/> (78,733)  |
| <b>Net current assets</b>                             |      | <hr/> 304,660   | <hr/> 59,583    |
| <b>Net assets</b>                                     |      | <hr/> 837,903   | <hr/> 868,322   |
| <b>Funds of the Charity:</b>                          |      |                 |                 |
| <b>Unrestricted income funds</b>                      |      |                 |                 |
| Unrestricted income funds                             |      | <hr/> (837,903) | <hr/> (868,322) |
| <b>Total funds</b>                                    | 18   | <hr/> (837,903) | <hr/> (868,322) |

The financial statements on pages 13 to 27 were approved by the trustees, and authorised for issue on .....  
and signed on their behalf by:

Karen McFarlane  
Mrs Karen McFarlane  
Trustee

SAAnderson  
Mrs Samantha Anderson  
Trustee

Beryl E. Gleich  
Mrs Beryl Gleich  
Trustee

## Gloucestershire Guide Association

### Cash Flow Statement for the Year Ended 31 December 2020

|                                                        | Note | 2020<br>£ | 2019<br>£ |
|--------------------------------------------------------|------|-----------|-----------|
| <b>Cash flows from operating activities</b>            |      |           |           |
| Net cash expenditure                                   |      | (30,419)  | (30,760)  |
| <b>Adjustments to cash flows from non-cash items</b>   |      |           |           |
| Depreciation                                           | 13   | 15,923    | 21,970    |
| Investment income                                      | 5    | (2,520)   | (2,517)   |
| FA investment - UK other investments revaluation       |      | 27,997    | (35,238)  |
|                                                        |      | 10,981    | (46,545)  |
| <b>Working capital adjustments</b>                     |      |           |           |
| (Increase) / Decrease in stocks                        | 15   | (569)     | (15)      |
| (Increase) / Decrease in debtors                       | 16   | 34,039    | (34,382)  |
| Increase / (Decrease) in creditors                     | 17   | (38,781)  | 59,515    |
| Net cash flows from operating activities               |      | 16,292    | (21,427)  |
| <b>Cash flows from investing activities</b>            |      |           |           |
| Interest receivable and similar income                 | 5    | 181       | 334       |
| Income from dividends                                  | 5    | 2,339     | 2,183     |
| Net cash flows from investing activities               |      | 2,520     | 2,517     |
| Net increase / (decrease) in cash and cash equivalents |      | 18,812    | (18,910)  |
| Cash and cash equivalents at 1 January                 |      | 77,466    | 96,376    |
| Cash and cash equivalents at 31 December               |      | 96,278    | 77,466    |

All of the cash flows are derived from continuing operations during the above two periods.

## **Gloucestershire Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### **1 Accounting policies**

##### **Statement of compliance**

The financial statements have been prepared in accordance with 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) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

##### **Basis of preparation**

Gloucestershire Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### **Going concern**

The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern. The trustees have taken into account the impact of the activity centre being closed and decided the cashing in of one investment funds was suitable to ensure suitable cashflow remains stable.

##### **Income and endowments**

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the Charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

##### ***Donations and legacies***

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

##### ***Investment income***

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

##### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

##### ***Raising funds***

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

## **Gloucestershire Guide Association**

### **Notes to the Financial Statements for the Year Ended 31 December 2020**

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the Charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Governance costs**

These include the costs attributable to the Charity's compliance with constitutional and statutory requirements, including audit, strategic management and Trustee's meetings and reimbursed expenses.

#### **Taxation**

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

#### **Fixed asset investments**

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the Charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Financial instruments

##### *Classification*

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

##### *Recognition and measurement*

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

#### 2 Income from donations and legacies

|                             | Unrestricted funds |                    | Total 2020 | Total 2019 |
|-----------------------------|--------------------|--------------------|------------|------------|
|                             | General £          | Restricted funds £ | £          | £          |
| Donations and legacies;     |                    |                    |            |            |
| General donations and gifts | 20,430             | 0                  | 20,430     | 3,213      |
| Donations to Deer Park      | 3,692              | 2,695              | 6,387      | 26,465     |
|                             | 24,122             | 2,695              | 26,817     | 29,678     |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 3 Income from charitable activities

|                          | Unrestricted funds |                  | Total         | Total          |
|--------------------------|--------------------|------------------|---------------|----------------|
|                          | General            | Restricted funds | 2020          | 2019           |
|                          | £                  | £                | £             | £              |
| Deer Park Headquarters   | 3,038              | 160              | 3,198         | 113,758        |
| Adult Support            | 872                | 0                | 872           | 2,307          |
| Activities and Adventure | 33,528             | 0                | 33,528        | 5,785          |
| Youth Participation      | 395                | 0                | 395           | 1,329          |
| Membership Growth        | 777                | 0                | 777           | 1,329          |
| Friends of Deer Park     | 610                | 1,190            | 1,800         | 3,136          |
|                          | <u>39,220</u>      | <u>1,350</u>     | <u>40,570</u> | <u>126,315</u> |

#### 4 Income from other trading activities

|                                         | Unrestricted Funds | Total         | Total         |
|-----------------------------------------|--------------------|---------------|---------------|
|                                         | £                  | 2020          | 2019          |
|                                         | £                  | £             | £             |
| Trading income;                         |                    |               |               |
| Trading income for fundraising purposes | 1,926              | 1,926         | 9,532         |
| Membership subscriptions                | 51,358             | 51,358        | 50,823        |
|                                         | <u>53,284</u>      | <u>53,284</u> | <u>60,355</u> |

#### 5 Investment income

|                                                    | Unrestricted Funds | Total        | Total        |
|----------------------------------------------------|--------------------|--------------|--------------|
|                                                    | £                  | 2020         | 2019         |
|                                                    | £                  | £            | £            |
| Income from dividends;                             |                    |              |              |
| Dividends receivable from other listed investments | 2,339              | 2,339        | 2,183        |
| Interest receivable and similar income;            |                    |              |              |
| Interest receivable on bank deposits               | 181                | 181          | 334          |
|                                                    | <u>2,520</u>       | <u>2,520</u> | <u>2,517</u> |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 6 Other income

|                         | Unrestricted<br>Funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
|-------------------------|----------------------------|--------------------|--------------------|
| Deer Park - electricity | 1,289                      | 1,289              | 34                 |
| Sundry income           | 3,827                      | 3,827              | 496                |
|                         | 5,116                      | 5,116              | 530                |

#### 7 Expenditure on raising funds

##### a) Costs of trading activities

|                            | Unrestricted<br>funds |                       |                    |                    |
|----------------------------|-----------------------|-----------------------|--------------------|--------------------|
| Note                       | General<br>£          | Restricted funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
| Fundraising trading costs; |                       |                       |                    |                    |
| Fundraising                | 3,843                 | 0                     | 3,843              | 8,478              |
|                            | 3,843                 | 0                     | 3,843              | 8,478              |

#### 8 Expenditure on charitable activities

|                          | Unrestricted<br>funds |                       |                    |                    |
|--------------------------|-----------------------|-----------------------|--------------------|--------------------|
|                          | General<br>£          | Restricted funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
| Deer Park Headquarters   | 24,035                | 9,324                 | 33,359             | 180,208            |
| Adult Support            | 1,722                 | 0                     | 1,722              | 4,542              |
| Activities and Adventure | 34,002                | 0                     | 34,002             | 9,744              |
| Youth Participation      | 459                   | 0                     | 459                | 334                |
| Membership Growth        | 4                     | 0                     | 4                  | 1,198              |
| Randwick Hut             | 550                   | 0                     | 550                | -                  |
| Friends of Deer Park     | 611                   | 0                     | 611                | 13,656             |
|                          | 61,383                | 9,324                 | 70,707             | 209,682            |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 9 Analysis of governance and support costs

##### Governance costs

|                                                    | Unrestricted<br>funds |                       |                    |                    |
|----------------------------------------------------|-----------------------|-----------------------|--------------------|--------------------|
|                                                    | General<br>£          | Restricted funds<br>£ | Total<br>2020<br>£ | Total<br>2019<br>£ |
| Trustees' remuneration and expenses                | 2,778                 | 0                     | 2,778              | 8,623              |
| Legal and professional fees                        | 5,104                 | 0                     | 5,104              | 11,167             |
| Depreciation, amortisation and other similar costs | 15,923                | 0                     | 15,923             | 21,970             |
| Other governance costs                             | 6,309                 | 20                    | 6,329              | 1,417              |
|                                                    | 30,114                | 20                    | 30,134             | 43,177             |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 10 Net incoming/outgoing resources

Net outgoing resources for the year include:

|                              | 2020<br>£ | 2019<br>£ |
|------------------------------|-----------|-----------|
| Depreciation of fixed assets | 15,923    | 21,970    |

#### 11 Staff costs

The aggregate payroll costs were as follows:

|                                          | 2020<br>£ | 2019<br>£ |
|------------------------------------------|-----------|-----------|
| <b>Staff costs during the year were:</b> |           |           |
| Wages and salaries                       | 18,972    | 20,175    |

No employee received emoluments of more than £60,000 during the year

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 12 Taxation

The Charity is a registered charity and is therefore exempt from taxation.

#### 13 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Activity<br>equipment<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |                            |            |
| At 1 January 2020     | 397,695                    | 79,111                          | 6,250               | 113,991                    | 597,047    |
| At 31 December 2020   | 397,695                    | 79,111                          | 6,250               | 113,991                    | 597,047    |
| <b>Depreciation</b>   |                            |                                 |                     |                            |            |
| At 1 January 2020     | 121,327                    | 70,426                          | 5,834               | 69,782                     | 267,369    |
| Charge for the year   | 12,977                     | 1,683                           | 416                 | 847                        | 15,923     |
| At 31 December 2020   | 134,304                    | 72,109                          | 6,250               | 70,629                     | 283,292    |
| <b>Net book value</b> |                            |                                 |                     |                            |            |
| At 31 December 2020   | 263,391                    | 7,002                           | 0                   | 43,362                     | 313,755    |
| At 31 December 2019   | 276,368                    | 8,685                           | 416                 | 44,209                     | 329,678    |

Included within the net book value of land and buildings above is £58,914 (2019 - £58,914) in respect of freehold land and buildings and £204,477 (2019 - £217,454) in respect of leaseholds.

#### 14 Fixed asset investments

|                   | 2020<br>£ | 2019<br>£ |
|-------------------|-----------|-----------|
| Other investments | 219,487   | 479,061   |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### Other investments

|                          | Unlisted<br>investments<br>£ | Total<br>£     |
|--------------------------|------------------------------|----------------|
| <b>Cost or Valuation</b> |                              |                |
| At 1 January 2020        | 479,061                      | 479,061        |
| Revaluation              | (27,997)                     | (27,997)       |
| Cashed In                | (231,577)                    | (231,577)      |
| At 31 December 2020      | <u>219,487</u>               | <u>219,487</u> |
| <b>Net book value</b>    |                              |                |
| At 31 December 2020      | <u>219,487</u>               | <u>219,487</u> |
| At 31 December 2019      | <u>479,061</u>               | <u>479,061</u> |

#### 15 Stock

|        | 2020<br>£     | 2019<br>£     |
|--------|---------------|---------------|
| Stocks | <u>12,186</u> | <u>11,617</u> |

#### 16 Debtors

|               | 2020<br>£     | 2019<br>£     |
|---------------|---------------|---------------|
| Trade debtors | 288           | 394           |
| Prepayments   | <u>15,194</u> | <u>48,839</u> |
|               | <u>15,482</u> | <u>49,233</u> |

#### 17 Creditors: amounts falling due within one year

|                 | 2020<br>£     | 2019<br>£     |
|-----------------|---------------|---------------|
| Trade creditors | 4,990         | 39,731        |
| Other creditors | 2,675         | 1,275         |
| Accruals        | <u>32,287</u> | <u>37,727</u> |
|                 | <u>39,952</u> | <u>78,733</u> |

# Gloucestershire Guide Association

## Notes to the Financial Statements for the Year Ended 31 December 2020

### 18 Funds

|                                   | Balance at 1<br>January 2020<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£   |
|-----------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|----------------------------------------------|
| <b>Unrestricted funds</b>         |                                   |                            |                            |                |                                              |
| <i>Unrestricted general funds</i> |                                   |                            |                            |                |                                              |
| Unrestricted funds                | (868,322)                         | (124,638)                  | 121,729                    | 5,331          | 27,997                                       |
| <b>Restricted funds</b>           |                                   |                            |                            |                |                                              |
| Restricted funds                  | -                                 | (4,045)                    | 9,376                      | (5,331)        | -                                            |
| <b>Total funds</b>                | (868,322)                         | (128,683)                  | 131,105                    | -              | 27,997                                       |
|                                   |                                   |                            |                            |                | <b>Balance at 31<br/>December 2020<br/>£</b> |

### Unrestricted funds

#### *Unrestricted general funds*

|                    |         |
|--------------------|---------|
| Unrestricted funds | 837,903 |
|--------------------|---------|

### Restricted funds

|                  |   |
|------------------|---|
| Restricted funds | - |
|------------------|---|

### Total funds

837,903

|                                   | Balance at 1<br>January 2019<br>£ | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Transfers<br>£ | Other<br>recognised<br>gains/(losses)<br>£ |
|-----------------------------------|-----------------------------------|----------------------------|----------------------------|----------------|--------------------------------------------|
| <b>Unrestricted funds</b>         |                                   |                            |                            |                |                                            |
| <i>Unrestricted general funds</i> |                                   |                            |                            |                |                                            |
| Unrestricted funds                | (899,082)                         | (210,444)                  | 247,597                    | 28,845         | (35,238)                                   |
| <b>Restricted funds</b>           |                                   |                            |                            |                |                                            |
| Restricted funds                  | -                                 | (8,951)                    | 37,796                     | (28,845)       | -                                          |
| <b>Total funds</b>                | (899,082)                         | (219,395)                  | 285,393                    | -              | (35,238)                                   |

## Gloucestershire Guide Association

### Notes to the Financial Statements for the Year Ended 31 December 2020

|                                   | Balance at 31<br>December 2019<br>£ |
|-----------------------------------|-------------------------------------|
| <b>Unrestricted funds</b>         |                                     |
| <i>Unrestricted general funds</i> |                                     |
| Unrestricted funds                | (868,322)                           |
| <b>Restricted funds</b>           |                                     |
| Restricted funds                  | -                                   |
| <b>Total funds</b>                | <u>(868,322)</u>                    |

#### 19 Analysis of net funds

|                          | At 1 January<br>2020<br>£ | Cash flow<br>£ | At 31 December<br>2020<br>£ |
|--------------------------|---------------------------|----------------|-----------------------------|
| Cash at bank and in hand | 77,466                    | 18,812         | 96,278                      |
| Net debt                 | 77,466                    | 18,812         | 96,278                      |