

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

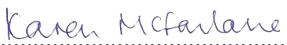
Our plans and activities will continue to be driven by the needs and interests of our young members. We will also be looking to grow our membership.

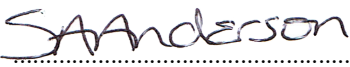
In 2021, we will continue to progress our Deer House 50 project, subject to available finances.


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.

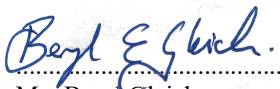
Approved by the trustees of the Charity on 25/3/2021 and signed on its behalf by:



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 funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
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)
Expenditure on:				
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)
Reconciliation of funds				
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 funds £	Restricted funds £	Total 2019 £
Income and Endowments from:				
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>
Expenditure on:				
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)
Reconciliation of funds				
Total funds brought forward		899,082	-	899,082
Total funds carried forward	18	<u>868,322</u>	<u>-</u>	<u>868,322</u>

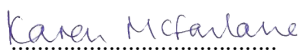
All of the Charity's activities derive from continuing operations during the above two periods.


The funds breakdown for 2019 is shown in note 18.

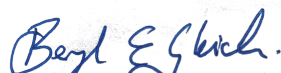
Gloucestershire Guide Association
(Registration number: 302108)
Balance Sheet as at 31 December 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	13	313,756	329,678
Investments	14	219,487	479,061
		<hr/> 533,243	<hr/> 808,739
Current assets			
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
Creditors: Amounts falling due within one year	17	<hr/> (39,952)	<hr/> (78,733)
Net current assets		<hr/> 304,660	<hr/> 59,583
Net assets		<hr/> 837,903	<hr/> 868,322
Funds of the Charity:			
Unrestricted income funds			
Unrestricted income funds		<hr/> (837,903)	<hr/> (868,322)
Total funds	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:


.....
Mrs Karen McFarlane
Trustee


.....
Mrs Samantha Anderson
Trustee


.....
Mrs Beryl Gleich
Trustee

Gloucestershire Guide Association

Cash Flow Statement for the Year Ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities			
Net cash expenditure		(30,419)	(30,760)
Adjustments to cash flows from non-cash items			
Depreciation	13	15,923	21,970
Investment income	5	(2,520)	(2,517)
FA investment - UK other investments revaluation		27,997	(35,238)
		<u>10,981</u>	<u>(46,545)</u>
Working capital adjustments			
(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		<u>16,292</u>	<u>(21,427)</u>
Cash flows from investing activities			
Interest receivable and similar income	5	181	334
Income from dividends	5	2,339	2,183
Net cash flows from investing activities		<u>2,520</u>	<u>2,517</u>
Net increase / (decrease) in cash and cash equivalents		18,812	(18,910)
Cash and cash equivalents at 1 January		<u>77,466</u>	<u>96,376</u>
Cash and cash equivalents at 31 December		<u>96,278</u>	<u>77,466</u>

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.

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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.

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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

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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>

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Notes to the Financial Statements for the Year Ended 31 December 2020

6 Other income

	Unrestricted Funds £	Total 2020 £	Total 2019 £
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 funds			
Note	General £	Restricted funds £	Total 2020 £	Total 2019 £
Fundraising trading costs;				
Fundraising	3,843	0	3,843	8,478
	3,843	0	3,843	8,478

8 Expenditure on charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2020 £	Total 2019 £
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

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Notes to the Financial Statements for the Year Ended 31 December 2020

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds		Total 2020	Total 2019
	General £	Restricted funds £	£	£
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

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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 £	2019 £
Depreciation of fixed assets	15,923	21,970

11 Staff costs

The aggregate payroll costs were as follows:

	2020 £	2019 £
Staff costs during the year were:		
Wages and salaries	18,972	20,175

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

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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 buildings £	Furniture and equipment £	Motor vehicles £	Activity equipment £	Total £
Cost					
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
Depreciation					
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
Net book value					
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 £	2019 £
Other investments	219,487	479,061

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Notes to the Financial Statements for the Year Ended 31 December 2020

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
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>
Net book value		
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 £	2019 £
Stocks	<u>12,186</u>	<u>11,617</u>

16 Debtors

	2020 £	2019 £
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 £	2019 £
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>

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Notes to the Financial Statements for the Year Ended 31 December 2020

18 Funds

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £
Unrestricted funds					
<i>Unrestricted general funds</i>					
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
					Balance at 31 December 2020 £

Unrestricted funds

Unrestricted general funds

Unrestricted funds	837,903
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Restricted funds

Restricted funds	-
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Total funds

837,903

	Balance at 1 January 2019 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £
Unrestricted funds					
<i>Unrestricted general funds</i>					
Unrestricted funds	(899,082)	(210,444)	247,597	28,845	(35,238)
Restricted funds					
Restricted funds	-	(8,951)	37,796	(28,845)	-
Total funds	(899,082)	(219,395)	285,393	-	(35,238)

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Notes to the Financial Statements for the Year Ended 31 December 2020

	Balance at 31 December 2019 £
Unrestricted funds	
<i>Unrestricted general funds</i>	
Unrestricted funds	(868,322)
Restricted funds	
Restricted funds	-
Total funds	<u>(868,322)</u>

19 Analysis of net funds

	At 1 January 2020 £	Cash flow £	At 31 December 2020 £
Cash at bank and in hand	77,466	18,812	96,278
Net debt	77,466	18,812	96,278