

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

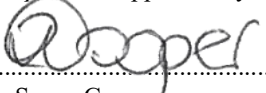
#### FUTURE DEVELOPMENTS

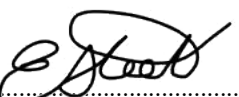
Our plans and activities will continue to be driven by the needs and interests of our young members. We will also be looking to grow our membership.


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

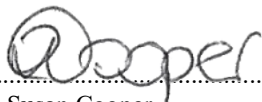
The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

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 £	Restricted funds £	Total 2021 £
<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 funds £	Restricted funds £	Total 2020 £
<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 £	2020 £
<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 Gleck  
Chair of Finance



## Gloucestershire Guide Association

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

	Note	2021 £	2020 £
<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 Funds £	Total 2021 £	Total 2020 £
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 funds			
Note	General £	Restricted funds £	Total 2021 £	Total 2020 £
Fundraising trading costs;				
Fundraising	6,562	921	7,483	3,843
	6,562	921	7,483	3,843

#### 8 Expenditure on charitable activities

	Unrestricted funds			
	General £	Restricted funds £	Total 2021 £	Total 2020 £
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 funds		Total 2021	Total 2020
	General £	Restricted funds £	£	£
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 £	2020 £
Depreciation of fixed assets	19,405	15,923

#### 11 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
<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 buildings £	Furniture and equipment £	Motor vehicles £	Activity equipment £	Total £
<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 £	2020 £
Other investments	-	219,487

## Gloucestershire Guide Association

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

#### Other investments

	Unlisted investments £	Total £
<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 £	2020 £
Stocks	10,428	12,186

#### 16 Debtors

	2021 £	2020 £
Trade debtors	81	288
Prepayments	10,062	15,194
	10,143	15,482

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

	2021 £	2020 £
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 January 2021 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £
<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 December 2021 £</b>

### Unrestricted funds

#### *Unrestricted general funds*

Unrestricted funds					(811,201)
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### Restricted funds

Restricted funds					-
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### Total funds

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

### Unrestricted funds

#### *Unrestricted general funds*

Unrestricted funds	(868,322)	(124,638)	121,729	5,331	27,997
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### Restricted funds

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

	(868,322)	(128,683)	131,105	-	27,997
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## Gloucestershire Guide Association

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

	Balance at 31 December 2020 £
<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 2021 £	Cash flow £	At 31 December 2021 £
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>