

Charity registration number: 302108

Gloucestershire Guide Association

Annual Report and Financial Statements

for the Year Ended 31 December 2022

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

Gloucestershire Guide Association

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Gloucestershire Guide Association

Reference and Administrative Details

Trustees

Mrs Beryl Gleich, Chair of Finance

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

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

Miss Michelle Thompson, 18-30 Coordinator

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

Sarah Cocker, Division Commissioner – Gloucester West

Miss Susan Cooper, County Commissioner – Joint

Mrs Emma Steel, County Commissioner – Joint

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

Principal Office

Gloucestershire Guide Headquarters
Deer Park
Cowley
Gloucestershire
GL53 9NJ

Registration Number

302108

Independent Examiner

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

Gloucestershire Guide Association

Trustees' Report

Charity number: 302108

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

STRUCTURE GOVERNANCE AND MANAGEMENT

CONSTITUTION

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

METHOD OF APPOINTMENT OF TRUSTEES

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

POLICIES ADOPTED FOR THE INDUCTION AND TRAINING OF TRUSTEES

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

ORGANISATIONAL STRUCTURE AND DECISION MAKING

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

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

Gloucestershire Guide Association

Trustees' Report

RISK MANAGEMENT

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

INVESTMENT POWERS

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

ENVIRONMENTAL STATEMENT

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

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

POLICIES AND OBJECTIVES

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

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

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

For girls and young women

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

For all members

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

For volunteers

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

For society

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

Gloucestershire Guide Association

Trustees' Report

Girlguiding's shared goals are:

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

Strategies and activities for achieving objectives

Goal 1: Exceptional experiences for girls

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

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

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

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

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

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

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

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

Gloucestershire Guide Association

Trustees' Report

Goal 2: Rewarding volunteer experience

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

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

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

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

Goal 3: Inclusive and impactful

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

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

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

GRANT MAKING POLICIES

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

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

Gloucestershire Guide Association

Trustees' Report

ACHIEVEMENTS AND PERFORMANCE

REVIEW OF ACTIVITIES

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

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

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

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

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

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

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

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

Other highlights in 2022:

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

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

Gloucestershire Guide Association

Trustees' Report

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

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

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

FUNDRAISING ACTIVITIES/INCOME GENERATION

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

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

Factors relevant to achievement

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

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

Gloucestershire Guide Association

Trustees' Report

REVIEW OF FINANCIAL POSITION

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

The statement of financial activities

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

Overview of 2022

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

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

Income and expenditure

Income

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

Expenditure

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

Balance sheet

Tangible fixed assets

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

Reserves

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

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

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

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

FUTURE DEVELOPMENTS

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

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

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

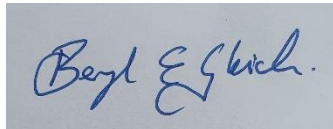
This report was approved by the Trustees on 5th October 2023 and signed on its behalf, by:



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



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



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

Gloucestershire Guide Association

Statement of Trustees' Responsibilities

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

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

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

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

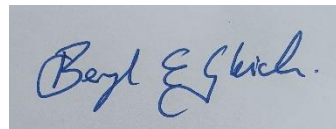
Approved by the trustees of the Charity on 5th October 2023 and signed on its behalf by:



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



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



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

Gloucestershire Guide Association

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

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

Your attention is drawn to the fact that the Charity has prepared the Financial Statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Gloucestershire Guide Association

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

Independent examiner's statement

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

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

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

have not been met; or

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



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

The Old Baptist Chapel
New Street
Painswick
Gloucestershire
GL6 6XH

Date:

5th October 2023

Gloucestershire Guide Association

Statement of Financial Activities for the Year Ended 31 December 2022

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

Gloucestershire Guide Association

Statement of Financial Activities for the Year Ended 31 December 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
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
Expenditure on:				
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)
Reconciliation of funds				
Total funds brought forward		837,903	-	837,903
Total funds carried forward	18	811,201	-	811,201

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

The funds breakdown for 2021 is shown in note 18.

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

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

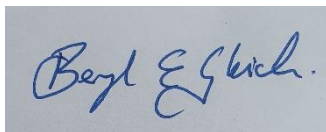
The financial statements on pages 13 to 26 were approved by the trustees and authorised for issue on 5th October 2023 and signed on their behalf by:



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



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



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

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

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) ((effective from January 2019)) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

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

Donations and legacies

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

Investment income

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

Expenditure

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

Raising funds

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

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

Charitable activities

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Fixed asset investments

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

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

Stock

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

Fund structure

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

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

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

Financial instruments

Classification

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

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

Recognition and measurement

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

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

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

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

2 Income from donations and legacies

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

Gloucestershire Guide Association

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

3 Income from charitable activities

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

4 Income from other trading activities

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

5 Investment income

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

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

6 Other income

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

7 Expenditure on raising funds

7.1 Costs of trading activities

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

8 Expenditure on charitable activities

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

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

9 Analysis of governance and support costs

Governance costs

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

10 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Depreciation of fixed assets	18,965	19,405

11 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	13,185	19,079

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

Gloucestershire Guide Association

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

12 Taxation

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

13 Tangible fixed assets

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

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

14 Fixed asset investments

	2022 £	2021 £
Other investments	-	-

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

Other investments

	Unlisted investments £	Total £
Cost or Valuation		
At 1 January 2022	-	-
Revaluation	-	-
Cashed In	-	-
At 31 December 2022	-	-
Net book value		
At 31 December 2022	-	-
At 31 December 2021	-	-

15 Stock

	2022 £	2021 £
Stocks	8,572	10,428

16 Debtors

	2022 £	2021 £
Trade debtors	15,254	81
Prepayments	46,117	10,062
	61,371	10,143

17 Creditors: amounts falling due within one year

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

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

18 Funds

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

Gloucestershire Guide Association

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

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

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

19 Analysis of net funds

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