



Gloucestershire Guide Association

operating as

Girlguiding Gloucestershire

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

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

Gloucestershire Guide Association (charity number: 302108)

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Reference and administrative details

Trustees

Miss Susan Cooper, county commissioner – joint

Mrs Emma Steel, county commissioner – joint

Mrs Beryl Gleich, chair of finance

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

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

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

Kirsten Cottey, inspire coordinator (appointed 1 June 2023)

Ali McEwan, division commissioner – Coopers Hill

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

Karen Walker, division commissioner (appointed 13 February 2023)

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

Principal office

Gloucestershire Guide Headquarters

Deer Park

Cowley

Gloucestershire

GL53 9NJ

Registration number

302108

Independent examiner

Price Davis Ltd

Chartered Accountants

4 Manor Park Business Centre

MacKenzie Way

Swindon Village

Cheltenham

GL51 9TX

Gloucestershire Guide Association (charity number: 302108)

Trustees' report

Charity number: 302108

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

Structure, governance and management

Constitution

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

Method of appointment of trustees

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

Policies adopted for the induction and training of trustees

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

Organisational structure and decision making

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

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

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Risk management

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

Investment powers

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

Environmental statement

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

Objectives and activities for the public benefit

Policies and objectives

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

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

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

For girls and young women

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

For all members

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

For volunteers

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

For society

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

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Girlguiding's shared goals are:

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

Strategies and activities for achieving objectives

Goal 1: Exceptional experiences for girls

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

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

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

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

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

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

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Goal 2: Rewarding volunteer experience

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

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

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

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

Goal 3: Inclusive and impactful

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

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

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

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

Grant making policies

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

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

Achievements and performance

Review of activities

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

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

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

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

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

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

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

Other highlights in 2023:

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

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

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

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

Fundraising activities/income generation

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

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

Factors relevant to achievement

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

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

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

Financial review

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

The statement of financial activities

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

Overview of 2023

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

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

Income and expenditure

Income

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

Expenditure

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

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Balance sheet

Tangible fixed assets

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

Reserves

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

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

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

Future developments

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

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

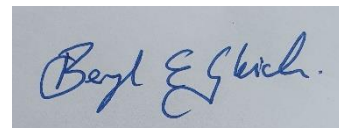
This report was approved by the trustees on 7 May 2023 and signed on its behalf, by:



Miss. Susan Cooper
County commissioner – joint



Mrs. Emma Steel
County commissioner – joint



Mrs. Beryl Gleich
Chair of finance

Gloucestershire Guide Association (charity number: 302108)

Statement of trustees' responsibilities

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

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

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

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

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



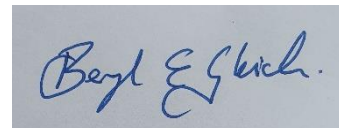
Miss. Susan Cooper

County commissioner – joint



Mrs. Emma Steel

County commissioner – joint



Mrs. Beryl Gleich

Chair of finance

Gloucestershire Guide Association (charity number: 302108)

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

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

Gloucestershire Guide Association (charity number: 302108)



.....
Craig Fitchett FCCA

Price Davis Ltd

Chartered Certified Accountants

4 Manor Park Business Centre

Mackenzie Way

Swindon Village

Cheltenham

GL51 9TX

Date: 13 May 2024

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Statement of financial activities for the year ended 31 December 2023

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

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	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

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

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

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Balance sheet as at 31 December 2023

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

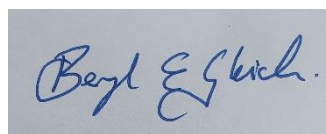
The financial statements on pages 14 to 28 were approved by the trustees and authorised for issue on 7 May 2024 and signed on their behalf by:



Miss. Susan Cooper
County commissioner – joint



Mrs. Emma Steel
County commissioner – joint



Mrs. Beryl Gleich
Chair of finance

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Cash flow statement for the year ended 31 December 2023

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

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

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

1. Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

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

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

Income and endowments

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

Donations and legacies

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

Investment income

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

Expenditure

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

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

Raising funds

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

Charitable activities

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Fixed asset investments

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

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

Stock

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

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Fund structure

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

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

Financial instruments

Classification

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

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

Recognition and measurement

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

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

Financial assets are derecognised when and only when:

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

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

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2. Income from donations and legacies

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

3. Income from charitable activities

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

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4. Income from other trading activities

	Unrestricted funds £	Total 2023 £	Total 2022 £
Trading income			
Trading income for fundraising purposes	14,138	14,138	11,935
Membership subscriptions	40,974	40,974	39,852
	55,112	55,112	51,787

5. Investment income

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

6. Other income

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

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7. Expenditure on raising funds

7.1 Costs of trading activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2023 £	Total 2022 £
Fundraising trading costs					
Fundraising		8,127	-	8,127	11,922
		8,127	-	8,127	11,922

8. Expenditure on charitable activities

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

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9. Analysis of governance and support costs

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

10. Net incoming/outgoing resources

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	23,564	18,695

11. Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	11,346	13,185
No employee received emoluments of more than £60,000 during the year		

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

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

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14. Fixed asset investments

	2023 £	2022 £
Other investments	-	-
<hr/>		
Other investments		
	Unlisted investments £	Total £
Cost or Valuation		
At 1 January 2022	-	-
Revaluation	-	-
Cashed In	-	-
At 31 December 2022	-	-
<hr/>		
Net book value		
At 31 December 2022	-	-
At 31 December 2021	-	-
<hr/>		

15. Stock

	2023 £	2022 £
Stocks	9,125	8,572
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16. Debtors

	2023 £	2022 £
Trade debtors	12,694	15,254
Prepayments	11,708	46,117
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	24,402	61,371
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17. Creditors: amounts falling due within one year

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

18. Funds

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

Balance at 31 December 2023
£

Unrestricted funds	
Unrestricted general funds	
Unrestricted funds	(841,456)
Restricted funds	
Restricted funds	-
Total funds	(841,456)

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	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers £	Other recognised gains/(losses) £
Unrestricted funds					
Unrestricted general funds					
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

Unrestricted general funds

Unrestricted funds (827,911)

Restricted funds

Restricted funds -

Total funds (827,911)

19. Analysis of net funds

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