



Gloucestershire Guide Association

operating as

Girlguiding Gloucestershire

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

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

Gloucestershire Guide Association (charity number: 302108)

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Reference and administrative details

Trustees

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

Principal office

Gloucestershire Guide Headquarters
Deer Park
Cowley
Gloucestershire
GL53 9NJ

Registration number

302108

Independent examiner

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

Gloucestershire Guide Association (charity number: 302108)

Trustees' report

Charity number: 302108

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

Structure, governance and management

Constitution

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

Method of appointment of trustees

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

Policies adopted for the induction and training of trustees

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

Organisational structure and decision making

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

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

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Risk management

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

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

Investment powers

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

Environmental statement

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

Objectives and activities for the public benefit

Policies and objectives

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

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

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

For girls and young women

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

For all members

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

For volunteers

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

For society

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

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thrive.

Girlguiding's shared goals are:

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

Strategies and activities for achieving objectives

Goal 1: Exceptional experiences for girls

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

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

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

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

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

Goal 2: Rewarding volunteer experience

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

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

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

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

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

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

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

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

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

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

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

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

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

Goal 3: Inclusive and impactful

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

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

Grant making policies

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

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

Achievements and performance

Review of activities

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

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

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

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

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

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

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

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

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

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

Other highlights in 2024:

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

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

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

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

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

Fundraising activities/income generation

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

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

Factors relevant to achievement

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

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

Financial review

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

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The statement of financial activities

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

Overview of 2024

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

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

Income and expenditure

Income

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

Expenditure

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

Balance sheet

Tangible fixed assets

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

Reserves

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

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

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

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

Future developments

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

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

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



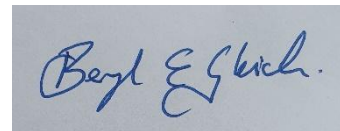
Miss. Susan Cooper

County commissioner – joint



Mrs. Emma Steel

County commissioner – joint



Mrs. Beryl Gleich

Chair of finance

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Statement of trustees' responsibilities

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

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

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

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

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



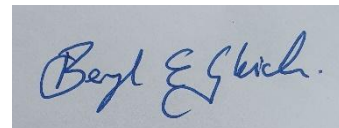
Miss. Susan Cooper

County commissioner – joint



Mrs. Emma Steel

County commissioner – joint



Mrs. Beryl Gleich

Chair of finance

Gloucestershire Guide Association (charity number: 302108)

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

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

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

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

Respective responsibilities of trustees and examiner

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

It is my responsibility to:

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

Basis of independent examiner's report

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

Independent examiner's statement

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

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

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.....
Craig Fitchett FCCA

Price Davis Ltd

Chartered Certified Accountants

4 Manor Park Business Centre

Mackenzie Way

Swindon Village

Cheltenham

GL51 9TX

Date: 24 July 2025

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Statement of financial activities for the year ended 31 December 2024

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

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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

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

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

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Balance sheet as at 31 December 2024

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

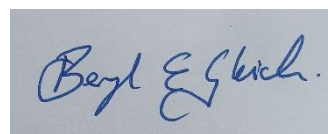
The financial statements on pages 15 to 30 were approved by the trustees and authorised for issue on 2 July 2025 and signed on their behalf by:



Miss. Susan Cooper
County commissioner – joint



Mrs. Emma Steel
County commissioner – joint



Mrs. Beryl Gleich
Chair of finance

Gloucestershire Guide Association (charity number: 302108)

Cash flow statement for the year ended 31 December 2024

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

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

Gloucestershire Guide Association (charity number: 302108)

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

1. Accounting policies

Statement of compliance

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

Basis of preparation

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

Going concern

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

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

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

Income and endowments

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

Donations and legacies

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

Investment income

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

Expenditure

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

Gloucestershire Guide Association (charity number: 302108)

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

Raising funds

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

Charitable activities

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

Governance costs

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Fixed asset investments

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

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

Stock

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

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

3. Income from charitable activities

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

Gloucestershire Guide Association (charity number: 302108)

4. Income from other trading activities

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

5. Investment income

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

6. Other income

	Unrestricted funds £	Total 2024 £	Total 2023 £
Deer Park – electricity	554	554	496
Sundry income	549	549	431
	<hr/> 1,103	<hr/> 1,103	<hr/> 927

Gloucestershire Guide Association (charity number: 302108)

7. Expenditure on raising funds

7.1 Costs of trading activities

		Unrestricted funds			
	Note	General £	Restricted funds £	Total 2024 £	Total 2023 £
Fundraising trading costs					
Fundraising		3,793	-	3,793	8,127
		3,793	-	3,793	8,127

8. Expenditure on charitable activities

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

Gloucestershire Guide Association (charity number: 302108)

9. Analysis of governance and support costs

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

10. Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024	2023
	£	£
Depreciation of fixed assets	25,683	23,564

11. Staff costs

The aggregate payroll costs were as follows:

	2024	2023
	£	£
Staff costs during the year were:		
Wages and salaries	21,582	11,346
No employee received emoluments of more than £60,000 during the year		

Gloucestershire Guide Association (charity number: 302108)

12. Taxation

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

13. Tangible fixed assets

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

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

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14. Fixed asset investments

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

15. Stock

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

16. Debtors

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

Gloucestershire Guide Association (charity number: 302108)

17. Creditors: amounts falling due within one year

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

18. Funds

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

Balance at 31 December 2024
£

Unrestricted funds	
Unrestricted general funds	
Unrestricted funds	(899,744)
Restricted funds	
Restricted funds	-
Total funds	(899,744)

Gloucestershire Guide Association (charity number: 302108)

	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)

19. Analysis of net funds

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