

# WEST GLAMORGAN GIRL GUIDES ASSOCIATION

England & Wales · Charity number 524962

## Details

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**Other names** GIRLGUIDING WEST GLAMORGAN

**Status** Registered

**Legal form** Other

**Registered** 1964-10-05

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 12 Cherry Crescent  
Penllergaer  
Swansea  
SA4 9FG

**Phone** 07827320508

**Email** [GGWESTGLAM@HOTMAIL.COM](mailto:GGWESTGLAM@HOTMAIL.COM)

**Website** [www.girlguidingwestglamorgan.org](http://www.girlguidingwestglamorgan.org)

## Activities

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**Objects:** WEST GLAMORGAN GIRL GUIDES ASSOCIATION

**Activities:** Operating a Girl Guides Association

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

## Geography

- **Area of benefit:** WEST GLAMORGAN
- City Of Swansea
- Neath Port Talbot

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-07-31 | -       | -           | -      | -         |
| 2024-07-31 | £55,812 | £70,123     | -      | -         |
| 2023-07-31 | £37,145 | £46,578     | -      | -         |
| 2022-07-31 | £40,391 | £45,772     | -      | -         |
| 2021-07-31 | £46,282 | £34,892     | -      | -         |
| 2020-07-31 | £73,494 | £54,637     | -      | -         |

## Trustees

| Name                           | Role  | Appointed  |
|--------------------------------|-------|------------|
| <b>ALEXANDRA BRADFORD LANG</b> | Chair | 2023-11-13 |
| Hayleigh Louise Thorn          |       | 2017-03-07 |
| Helen Brereton                 |       | 2024-08-15 |
| Jessica Brereton               |       | 2023-11-15 |
| Margaret Lynda Claire Rees     |       | 2013-03-03 |
| Nicola Thomas                  |       | 2024-08-22 |
| Rhian Margaret Lynda Davies    |       | 2021-02-01 |

**WEST GLAMORGAN GIRL GUIDES ASSOCIATION**

England & Wales - Charity number 524962

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# Accounts

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**REGISTERED CHARITY NUMBER: 524962**

**REPORT OF THE TRUSTEES AND**  
**UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2024**  
**FOR**  
**GIRLGUIDING WEST GLAMORGAN**

Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

**GIRLGUIDING WEST GLAMORGAN**

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**FOR THE YEAR ENDED 31 JULY 2024**

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## **GIRLGUIDING WEST GLAMORGAN**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 JULY 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The main purpose of the charity is to administer a Girl Guides Association.

The Charity's aim is to develop its young people in achieving their physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of the local, national and international communities.

The County has paid due regard to the Commission's guidance on public benefit, as service to the community remains a core objective of the girlguiding movement. It remains part of the promise that every individual makes "to serve the Queen and my community". The organisation aims to develop young people that consider and respect the community that they live and grow up in to become responsible members of the community.

#### **ACHIEVEMENT AND PERFORMANCE.**

As a county we have enjoyed so many activities including a Messy Fun Day, International fun day which included our county international selection activities, Guide adventure day and our Parkmill team have also held a summer fete which brought the whole county together with stalls and games. We welcomed our new county commissioner Alexandra Lang who has already been out hosting information evenings in every division sharing upcoming plans for her term.

Afan Valley held a Division Thinking Day which was well attended. We did a raffle to win an adorable Girlguiding Teddy Bear. Leaders, Rangers, Guides and Brownies participated in the Port Talbot Remembrance Parade. We held a few division Leaders socials, enjoying food at The Bollywood Lounge and The Front.

The division HQ held a national Big Help Out day where volunteers helped clear the grounds. Units have enjoyed various activities including participating in The Big Help Out by supporting the food bank at Tesco Port Talbot as well as litter picking. Trips to manor park farm and a story walk around the local area. Pack holiday's have been enjoyed across the division as well as welcoming visitors from various other organizations such as the Canal and River Trust and Bodysolve Yoga.

1st Margam Guides celebrated their 10th birthday this year.

Units from the division joined in the County Guide Adventure Day. We have awarded many Bronze, Silver and Gold awards as well as many other badges.

In Glantawe we held a Leaders afternoon Tea as a treat which was held at Scout and Guide Headquarters. 1st Morrision brownies celebrated their 100 years birthday with a party and lots of cake. The Clydach Guides and Rangers went to Switzerland, what an amazing opportunity to have. Units have been working within their community to support existing projects and start up some new.

## **GIRLGUIDING WEST GLAMORGAN**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 JULY 2024**

Many activities were held over the Christmas period including lots of crafts, card making, preparing and delivering Christmas hampers for neighbours and preparing and packing Christmas boxes ready to give to people in need. A sleep over was held and Lantern parade organised (provided by grant funding). This included making Christmas lanterns, lots of Christmas carols and a visit to Santas grotto.

Units have held badge days, teddy bears picnics under the tree, Cinema trips, went to Playzone and ten pin bowling. Units also attended remembrance services. We have also had discos, fairs and litter picks. 2 units took part in sponsored walks. A beach themed party was also held to finish the summer term. Quite a few packs went on pack holiday's. Morryston guides went on a camp weekend. They chose the worst weekend to go as they had terrible storms while they were there.

There have also been some Bronze, silver and Gold awards handed out. 2 leaders gained their going away licence. Clydach, Morryston and Tawe said thank you to Sue the District Commissioner for all she had done during her term of Office. We now have two Division Commissioners, Nicola and Vicki, who are looking forward to working with everyone.

In Glan y Mor sadly Kay Dowdall, a leader with 4<sup>th</sup> Killay Guides and Cila Rangers died this summer. She will be much missed.

The number of Bronze, Silver and Gold Awards has risen dramatically. It is always a big thrill when the first girl in a unit achieves a Bronze Award. Units are getting out and about to many places – PGL is very popular, and Parkmill is also being used by a number of units. 5th Sketty Guides stayed in Paxlodge, London in April and had a great time. They completed a Monopoly board challenge around London and met the international volunteers at the centre, they have also camped with Alice in Wonderland at Gorwelion. This year the film screening was Riley's remarkable movie – Inside out 2, a number of units enjoyed this.

Once again there were various celebrations for Thinking Day – I am amazed at the different ideas the units come up with. Girls have enjoyed the Bryn Road fun day, Parkmill Fete and the Guide International fun day.

One of 4<sup>th</sup> Killay's 13 year old Guides was selected to represent Girlguiding Cymru on Amplify Girlguiding's youth steering group and attended a residential in Norfolk to meet the other members! Amplify is made up of 30 girls, aged 12-18, from across the UK. They help Girlguiding make decisions so we can become even more girl-led: an organisation for girls, by girls.

Chris Thomas was invited to attend the Girlguiding UK celebrations in Odeon Leicester square at the end of September.

Girls in Gower division have held meetings on friendship, experiments, animals, had pizza and pyjama nights, celebrated internationals women's day, had chicks visit the unit, completed the street dance challenge, had a pamper party, celebrated Diwali, and had a drumming workshop

They have visited the soft play at LC2, to the cinema to see Wish, saw the pantomime of Beauty and the beast, walked to the chip shop to complete their chip challenge, had a campfire and saw the animals at the community farm, visited Llys Nini RSPCA, went to Pets at Home, had an orienteering session at Loughor park, visited the fire station, did a sponsored litter pick, watch the school show of Sound of music, had fun at the county fun days, unit fundays, visited Heatherton, Brynteg farm, Llanelli wetlands centre, attended an event at lush in Swansea, Longleat safari park and Pembrey country park.

## **GIRLGUIDING WEST GLAMORGAN**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 JULY 2024**

Quite a few units have stayed at Parkmill with lots of different themes, Cadoxton Scout hall and PGL.

They have enjoyed working through the programme together and a Ranger unit held a fundraiser beetle drive for a girl going international.

Neath have been very busy within our units, with climbing, surfing, canoeing, and the odd tea party. Residential's were offered some colder than others. We built sandcastles and hunted for buried treasure.

Guiding has been delivered with enthusiasm and zeal. Awards of Bronze Silver and Gold have been given out to Rainbows, Brownies and Guides, who have shown what wonderful young women and girls we have in the community. Long service awards have finally caught up with recipients. There was an influx of Guides in the summer as they arrived to take part in The Guide Adventure Day. The sun shone down on us and we all had a lot of wet fun. Several of our Guides attended the International selection day held at Bryn Road and had a great time even if they were all too young to be put forward for selection for the region trip next year. We said good bye to Julie Davies who finished as division commissioner.

#### **Parkmill**

The centre has been used by numerous groups this year, both inside and outside of Guiding. We have been lucky enough to secure a regular booking for a Tai Chi group which is providing a regular income, which is very welcome.

This year we celebrated our 40th Anniversary with a photographic exhibition, it was amazing to see the photos over the years.

Nicola is doing a marvellous job as Chair of Parkmill Fundraising, and nearly a thousand pounds was raised this year from discos and the Summer Fayre. Thanks also to Pam Sutton and her team for another very successful Strawberry Tea.

Finally and most importantly thank you Phyllis for your devotion to the centre for the last 40 years.

#### **Penmaen**

At the beginning of 2024 we had some improvements made to the hut, it now has UPVC windows, and both the showers and toilets are clad inside with UPVC.

The site was used throughout the summer by Guiding and Scouting groups both from West Glamorgan and from further afield. Thank you Laura, your hard work at the campsite is greatly appreciated

**GIRLGUIDING WEST GLAMORGAN**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2024**

**FINANCIAL REVIEW**

**Reserves policy**

The Charity's policy is to keep a minimum in general fund to run the County for 12 months.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of new trustees**

The County Commissioner is appointed by the Welsh Executive, the County Secretary and County Treasurer by the County Commissioner and Division Commissioners by the District Commissioner and County Commissioner.

**Organisational structure**

The charity is managed by trustees comprising of the County Commissioner, County Secretary, County Treasurer and Division Commissioners who are responsible for providing support for the Girl Guides in the area.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

524962

**Principal address**

8, New Henry Street  
Neath  
Swansea  
SA11 1PH

**Trustees**

M Rees  
H Thorn  
A Lang  
C Howell  
J Brereton  
M Knill  
J Davies  
R Rees

**Independent Examiner**

Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

Approved by order of the board of trustees on ..... November 2024 and signed on its behalf by:

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRLGUIDING WEST GLAMORGAN**

**Independent examiner's report to the trustees of Girlguiding West Glamorgan**

I report to the charity trustees on my examination of the accounts of Girlguiding West Glamorgan (the Trust) for the year ended 31 July 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

..... November 2024

**GIRLGUIDING WEST GLAMORGAN**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2024**

|                                    | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 31.7.24<br>Total funds<br>£ | 31.7.23<br>Total funds<br>£ |
|------------------------------------|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                         |                       |                             |                             |
| Donations and legacies             | 2     | 335                     | 2100                  | 2,435                       | 999                         |
| <b>Charitable activities</b>       |       |                         |                       |                             |                             |
| Camp and Pack Holiday Activities   |       | 16,299                  | -                     | 16,299                      | 2,838                       |
| Fundraising                        |       | 287                     | 2,506                 | 2,793                       | 2,274                       |
| Parkmill Activity Centre           |       | -                       | -                     | -                           | 7,627                       |
| Census                             |       | 5,912                   | -                     | 5,912                       | 872                         |
| Events & Sundries                  |       | 2,788                   | -                     | 2,788                       | 3683                        |
| Grant                              |       | 2,770                   | -                     | 2,770                       | -                           |
| Shop                               |       | 16,943                  | -                     | 16,943                      | 17,052                      |
| Other Income                       |       | 1,174                   | -                     | 1,174                       |                             |
| Training Income                    |       | 1,171                   |                       | 1,171                       |                             |
| Investment income                  | 3     | <u>2,316</u>            | <u>1,211</u>          | <u>3,527</u>                | <u>1,800</u>                |
| <b>Total</b>                       |       | <u>49,995</u>           | <u>5,817</u>          | <u>55,812</u>               | <u>37,145</u>               |
| <b>EXPENDITURE ON</b>              |       |                         |                       |                             |                             |
| <b>Charitable activities</b>       |       |                         |                       |                             |                             |
|                                    | 5     |                         |                       |                             |                             |
| Camp and Pack Holiday Activities   |       | 30,753                  | -                     | 30,753                      | 386                         |
| Training                           |       | 2,870                   | -                     | 2,870                       | 160                         |
| Fundraising                        |       | -                       | 465                   | 465                         | 549                         |
| Parkmill Activity Centre           |       | 5,160                   | -                     | 5,160                       | 14,927                      |
| Census                             |       | 520                     | -                     | 520                         | 419                         |
| Girlguiding                        |       | 8,308                   | 92                    | 8,400                       | 3,846                       |
| Events & Sundries                  |       | 5,942                   | -                     | 5,942                       | 3,740                       |
| Grant                              |       | 2,000                   | -                     | 2,000                       | 1,875                       |
| Shop                               |       | <u>14,013</u>           | <u>-</u>              | <u>14,013</u>               | <u>20,616</u>               |
| <b>Total</b>                       |       | <u>69,566</u>           | <u>557</u>            | <u>70,123</u>               | <u>46,578</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (19,571)                | 5,260                 | (14,311)                    | (9,433)                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                         |                       |                             |                             |
| <b>Total funds brought forward</b> |       | <u>356,026</u>          | <u>167,573</u>        | <u>523,599</u>              | <u>533,032</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>336,455</u>          | <u>172,833</u>        | <u>509,288</u>              | <u>523,599</u>              |

The notes form part of these financial statements

**GIRLGUIDING WEST GLAMORGAN**

**BALANCE SHEET**  
**31 JULY 2024**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.7.24<br>Total<br>funds<br>£ | 31.7.23<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Tangible assets                                  | 8     | 153,376                    | -                        | 153,376                        | 153,732                        |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Stocks   | 9     | 15,180                     | -                        | 15,180                         | 14,925                         |
| Debtors  | 10    | 2,255                      | -                        | 2,255                          | 1,397                          |
| Cash at bank and in hand                         |       | <u>166,344</u>             | <u>172,833</u>           | <u>339,177</u>                 | <u>354,208</u>                 |
|  |       | 183,779                    | 172,833                  | 356,612                        | 370,530                        |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 11    | (700)                      | -                        | (700)                          | (663)                          |
| <b>NET CURRENT ASSETS</b>                        |       | <u>183,079</u>             | <u>172,833</u>           | <u>355,912</u>                 | <u>369,867</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>336,455</u>             | <u>172,833</u>           | <u>509,288</u>                 | <u>523,599</u>                 |
| <b>NET ASSETS</b>                                |       | <u>336,455</u>             | <u>172,833</u>           | <u>509,288</u>                 | <u>523,599</u>                 |
| <b>FUNDS</b>                                     | 12    |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 336,455                        | 356,026                        |
| Restricted funds                                 |       |                            |                          | <u>172,833</u>                 | <u>167,573</u>                 |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>509,288</u>                 | <u>523,599</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on ..... November 2024 and were signed on its behalf by:

The notes form part of these financial statements

**GIRLGUIDING WEST GLAMORGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2024**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |                             |
|-----------------------|-----------------------------|
| Fixtures and fittings | - 20% on written down value |
| Computer equipment    | - 33% on written down value |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**2. DONATIONS AND LEGACIES**

|           |              |            |
|-----------|--------------|------------|
|           | 31.7.24      | 31.7.23    |
|           | £            | £          |
| Donations | <u>2,435</u> | <u>999</u> |
|           | <u>2,435</u> | <u>999</u> |

**3. INVESTMENT INCOME**

|                   |              |              |
|-------------------|--------------|--------------|
|                   | 31.7.24      | 31.7.23      |
|                   | £            | £            |
| Investment Income | <u>3,527</u> | <u>1,800</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|                          | Camp and<br>Pack<br>Holiday<br>Activities<br>£ | Fundraising<br>£ | Parkmill<br>Activity<br>Centre<br>£ | Census<br>£     |
|--------------------------|--|------------------|-------------------------------------|-----------------|
| Shop Income              | -  | -                | -                                   | -               |
| Camp & Pack Holiday Fees | 16,299   | -                | -                                   | -               |
| Fundraising              | -  | 2,793            | -                                   | 5,912           |
| Grants                   | -  | -                | -                                   | -               |
|                          | <u>16,299</u>                                  | <u>2,274</u>     | <u>7,627</u>                        | <u>872</u>      |
|                          |  |                  | 31.7.24                             | 31.7.23         |
|                          |  |                  | Total                               | Total           |
|                          | Events &<br>Sundries<br>£                      | Shop<br>£        | activities<br>£                     | activities<br>£ |
| Shop Income              | -  | 16,943           | 16,943                              | 17,052          |
| Camp & Pack Holiday Fees | -  | -                | 16,299                              | 10,465          |
| Fundraising              | 5133   | -                | 13,838                              | 6,829           |
| Grants                   | <u>2,770</u>                                   | -                | <u>2,770</u>                        | -               |
|                          | <u>3,683</u>                                   | <u>17,052</u>    | <u>49,850</u>                       | <u>34,346</u>   |

**5. CHARITABLE ACTIVITIES COSTS**

|                                  | Direct<br>Costs<br>£ | Support<br>costs<br>£ | Totals<br>£   |
|----------------------------------|----------------------|-----------------------|---------------|
| Camp and Pack Holiday Activities | 30,753               | -                     | 30,753        |
| Training                         | 2,870                | -                     | 2,870         |
| Fundraising                      | 465                  | -                     | 465           |
| Parkmill Activity Centre         | 5,160                | -                     | 5,160         |
| Census                           | 520                  | -                     | 520           |
| Girlguiding                      | 7,700                | 700                   | 8,400         |
| Events & Sundries                | 5,942                | -                     | 5,942         |
| Grant                            | 2,000                | -                     | 2,000         |
| Shop                             | <u>14,013</u>        | -                     | <u>14,013</u> |
|                                  | 69,423               | 700                   | 70,123        |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2024 nor for the year ended 31 July 2023

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|----------------------------|--------------------------|-----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                       |
| Donations and legacies             | 999                        |                          | 999                   |
| <b>Charitable activities</b>       |                            |                          |                       |
| Camp and Pack Holiday Activities   | 2,838                      | -                        | 2,838                 |
| Fundraising                        | 745                        | 1,529                    | 2,274                 |
| Parkmill Activity Centre           | 7,627                      | -                        | 7,627                 |
| Census                             | 872                        | -                        | 872                   |
| Events & Sundries                  | 3,683                      | -                        | 3,683                 |
| Grant                              | -                          | -                        | -                     |
| Shop                               | 17,052                     | -                        | 17,052                |
| Investment income                  | <u>1,072</u>               | <u>728</u>               | <u>1,800</u>          |
| <b>Total</b>                       | <u>34,888</u>              | <u>2,257</u>             | <u>37,145</u>         |
| <b>EXPENDITURE ON</b>              |                            |                          |                       |
| <b>Charitable activities</b>       |                            |                          |                       |
| Camp and Pack Holiday Activities   | 386                        | -                        | 386                   |
| Training                           | 160                        | -                        | 160                   |
| Fundraising                        | 10                         | 539                      | 549                   |
| Parkmill Activity Centre           | 14,987                     | -                        | 14,987                |
| Census                             | 419                        | -                        | 419                   |
| Girlguiding                        | 3,846                      | -                        | 3,846                 |
| Events & Sundries                  | 3,740                      | -                        | 3,740                 |
| Grant                              | 1,875                      | -                        | 1,875                 |
| Shop                               | <u>20,616</u>              | <u>-</u>                 | <u>20,616</u>         |
| <b>Total</b>                       | <u>46,039</u>              | <u>539</u>               | <u>46,578</u>         |
| <b>NET INCOME/(EXPENDITURE)</b>    | (11,151)                   | 1,718                    | (9,433)               |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                       |
| <b>Total funds brought forward</b> | <u>367,177</u>             | <u>165,855</u>           | <u>533,032</u>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><u>356,026</u></u>      | <u><u>167,573</u></u>    | <u><u>523,599</u></u> |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**8. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£       |
|-----------------------|---------------------------|----------------------------------|----------------------------|-------------------|
| <b>COST</b>           |                           |                                  |                            |                   |
| At 1 August 2023      | 152,285                   | 5,052                            | 3,251                      | 160,588           |
|                       | <u>          </u>         | <u>          </u>                | <u>          </u>          | <u>          </u> |
| At 31 July 2024       | <u>152,285</u>            | <u>5,052</u>                     | <u>3,251</u>               | <u>160,588</u>    |
| <b>DEPRECIATION</b>   |                           |                                  |                            |                   |
| At 1 August 2023      | -                         | 3,628                            | 3,228                      | 6,856             |
| Charge for year       | <u>-</u>                  | <u>356</u>                       | <u>-</u>                   | <u>356</u>        |
| At 31 July 2023       | <u>-</u>                  | <u>3984</u>                      | <u>3,228</u>               | <u>7,212</u>      |
| <b>NET BOOK VALUE</b> |                           |                                  |                            |                   |
| At 31 July 2024       | <u>152,285</u>            | <u>1,068</u>                     | <u>23</u>                  | <u>153,376</u>    |
| At 31 July 2023       | <u>152,285</u>            | <u>1,424</u>                     | <u>23</u>                  | <u>153,732</u>    |

**9. STOCKS**

|                |               |               |
|----------------|---------------|---------------|
|                | 31.7.24       | 31.7.23       |
|                | £             | £             |
| Finished goods | <u>15,180</u> | <u>14,925</u> |

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |              |              |
|---------------|--------------|--------------|
|               | 31.7.24      | 31.7.23      |
|               | £            | £            |
| Other debtors | <u>2,255</u> | <u>1,397</u> |

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 |            |            |
|-----------------|------------|------------|
|                 | 31.7.24    | 31.7.23    |
|                 | £          | £          |
| Other creditors | <u>700</u> | <u>663</u> |
|                 | <u>700</u> | <u>663</u> |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**12. MOVEMENT IN FUNDS**

|                             | At 1.8.23<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.24<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 297,889        | (12,901)                         | (7,375)                            | 277,613            |
| Interest Fund               | 1,072          | -                                | -                                  | 1,072              |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | -              | (635)                            | 635                                | -                  |
| Fundraising Fund            | 737            | -                                | -                                  | 737                |
| Friends of Guiding Fund     | 47,548         | 2,217                            | -                                  | 49,765             |
| Other Events                | 1,512          | (3,812)                          | 2,300                              | -                  |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
| Outdoor                     | -              | (4,441)                          | 4,441                              | -                  |
|                             | <u>356,026</u> | <u>(19,571)</u>                  | -                                  | 336,455            |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 165,547        | 3,259                            | -                                  | 168,806            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
| International               |                | 1,000                            |                                    | 1,000              |
| Adventurous Activities      |                | 1,000                            |                                    | 1,000              |
|                             | <u>167,573</u> | <u>5,259</u>                     | -                                  | <u>172,833</u>     |
| <b>TOTAL FUNDS</b>          | <u>523,599</u> | <u>(14,312)</u>                  | -                                  | <u>509,287</u>     |

Net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 40,779                     | (53,680)                   | (12,901)                  |
| Outdoor                     | 3,045                      | (7,485)                    | (4,441)                   |
| Training Fund               | 1,171                      | (1,806)                    | (635)                     |
| Fundraising Fund            | -                          | -                          | -                         |
| Other Events                | 2,218                      | (6,030)                    | (3,812)                   |
| Friends of Girlguiding      | <u>2,782</u>               | <u>(565)</u>               | <u>2,217</u>              |
|                             | 49,995                     | (69,566)                   | (19,571)                  |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 3,817                      | (557)                      | 3,260                     |
| International               | 1,000                      |                            | 1,000                     |
| Adventurous Activities      | 1,000                      |                            | 1,000                     |
| WAGGGS Grant                | -                          | -                          | -                         |
| <b>TOTAL FUNDS</b>          | <u>55,812</u>              | <u>(70,123)</u>            | <u>(14,311)</u>           |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                             | At 1.8.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.23<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 312,411        | (12,487)                         | (2,035)                            | 297,889            |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Friends of Guiding Fund     | 47,548         | -                                | -                                  | 47,548             |
| Interest Fund               | -              | 1,072                            |                                    | 1,072              |
| Other Events                | (50)           | 1,562                            | -                                  | 1,512              |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
| Grant                       | -              | (1,875)                          | 1,875                              | -                  |
| Training Fund               |                | (160)                            | 160                                | -                  |
| Fundraising Fund            |                | 737                              |                                    | 737                |
|                             | <u>367,177</u> | <u>(11,151)</u>                  | -                                  | 356,026            |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 163,829        | 1,718                            | -                                  | 165,547            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <u>165,855</u> | <u>1,718</u>                     | <u>167,573</u>                     |                    |
| <b>TOTAL FUNDS</b>          | <u>533,032</u> | <u>(9,433)</u>                   | -                                  | <u>523,599</u>     |

Comparative net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 30,427                     | (42,914)                   | (12,487)                  |
| Interest Fund               | 1,072                      | -                          | 1,072                     |
| Training Fund               | -                          | (160)                      | (160)                     |
| Fundraising Fund            | 747                        | (10)                       | 737                       |
| Other Events                | 2,642                      | (1,080)                    | 1,562                     |
| Grant                       |                            | (1,875)                    | (1,875)                   |
|                             | <u>34,888</u>              | <u>(46,039)</u>            | <u>(11,151)</u>           |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 2,257                      | (539)                      | 1,718                     |
|                             | <u>37,145</u>              | <u>(46,578)</u>            | <u>(9,433)</u>            |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                             | At 1.8.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.24<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 312,411        | (25,388)                         | (9,410)                            | 277,613            |
| Interest Fund               | -              | 1,072                            | -                                  | 1,072              |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | -              | (795)                            | 795                                | -                  |
| Fundraising Fund            | -              | 737                              | -                                  | 737                |
| Friends of Guiding Fund     | 47,548         | 2,217                            | -                                  | 49,765             |
| Penmaen Running Costs       | -              | -                                | -                                  | -                  |
| Other Events                | (50)           | (2,250)                          | 2,300                              | -                  |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
| Grant unrestricted          | -              | (1,875)                          | 1,875                              | -                  |
| Outdoor                     | -              | (4,441)                          | 4,441                              | -                  |
|                             | <u>367,177</u> | <u>(30,723)</u>                  | -                                  | 336,455            |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 163,829        | 4,977                            | -                                  | 168,806            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
| International               | -              | 1,000                            | -                                  | 1,000              |
| Adventurous Activities      | -              | 1,000                            | -                                  | 1,000              |
|                             | <u>165,855</u> | <u>6,977</u>                     | -                                  | <u>172,832</u>     |
| <b>TOTAL FUNDS</b>          | <u>533,032</u> | <u>(23,746)</u>                  | -                                  | <u>509,287</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 71,206                     | (96,594)                   | (25,388)                  |
| Interest Fund               | 1,072                      | -                          | 1,072                     |
| Training Fund               | 1,171                      | (1,966)                    | (795)                     |
| Fundraising Fund            | 747                        | (10)                       | 737                       |
| Friends of Guiding Fund     | 2,782                      | (565)                      | 2,217                     |
| ) Outdoor                   | 3,045                      | (7,485)                    | (4,440)                   |
| ) Other Events              | 4,860                      | (7,110)                    | (2,250)                   |
| ))))) Grant unrestricted    | -                          | (1,875)                    | (1,875)                   |
|                             | 84,883                     | (115,605)                  | (30,722)                  |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 6,074                      | (1,096)                    | 4,978                     |
| International               | 1,000                      | -                          | 1,000                     |
| Adventurous Activities      | 1,000                      | -                          | 1,000                     |
|                             | <u>92,958</u>              | <u>(116,701)</u>           | <u>(23,743)</u>           |
| <b>TOTAL FUNDS</b>          | <u>92,958</u>              | <u>(116,701)</u>           | <u>(23,743)</u>           |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2024**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2024.

**GIRLGUIDING WEST GLAMORGAN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2024**

|                                 | 31.7.24<br>£    | 31.7.23<br>£   |
|---------------------------------|-----------------|----------------|
| <b>INCOME AND ENDOWMENTS</b>    |                 |                |
| <b>Donations and legacies</b>   |                 |                |
| Donations                       | <u>2,435</u>    | <u>999</u>     |
|                                 | 2,435           | 999            |
| <b>Investment income</b>        |                 |                |
| Investment Income               | 3,527           | 1,800          |
| <b>Charitable activities</b>    |                 |                |
| Shop Income                     | 16,943          | 17,052         |
| Camp & Pack Holiday Fees        | 16,299          | 10,465         |
| Fundraising                     | 8,705           | 6,829          |
| Grants                          | 2,770           | -              |
| Events & Sundries               | <u>5,133</u>    | <u>-</u>       |
|                                 | 49,850          | 34,346         |
|                                 | <u>55,812</u>   | <u>37,145</u>  |
| <b>Total incoming resources</b> |                 |                |
| <b>EXPENDITURE</b>              |                 |                |
| <b>Charitable activities</b>    |                 |                |
| Sundries                        | 69,423          | 45,562         |
| Fixtures and fittings           | <u>-</u>        | <u>356</u>     |
|                                 | 69,423          | 45,918         |
| <b>Support costs</b>            |                 |                |
| <b>Governance costs</b>         |                 |                |
| Accountancy and legal fees      | <u>700</u>      | <u>660</u>     |
| Total resources expended        | <u>70,123</u>   | <u>46,578</u>  |
| <b>Net expenditure</b>          | <u>(14,311)</u> | <u>(9,433)</u> |

This page does not form part of the statutory financial statements

**WEST GLAMORGAN GIRL GUIDES ASSOCIATION**

England & Wales - Charity number 524962

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# Accounts

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REGISTERED CHARITY NUMBER: 524962

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2023  
FOR  
GIRLGUIDING WEST GLAMORGAN

Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

**GIRLGUIDING WEST GLAMORGAN**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

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| <b>Statement of Financial Activities</b>          | 6           |
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## GIRLGUIDING WEST GLAMORGAN

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2023

#### ACHIEVEMENT AND PERFORMANCE

S  
Neath Division organised a gang show, 'Peter Pan'. Lots of girls took part. Everybody enjoyed it. Skewen sent congratulatory cards to King Charles and had a thank you letter from him. Several units organised Coronation themed meetings. Pack holidays and international holidays were held.

Afan had a surprise hen party, baby shower and a street party for the King's coronation. Congratulatory cards were sent to Buckingham Palace and they also received a thank you letter.

Units from Afan took part in sandcastle building competition, walked with Alpacas in the Brecon Beacons, went climbing, visited the RNLI, visited Port Talbot Fire Station, attended the Division Halloween Sing a Long and a trip to Manor Park Zoo.

Several brownies earned their bronze and silver awards while guides completed various theme awards, one resulting in a visit to Port Talbot civic centre to a reception with several local dignitaries.

Morrison Brownies celebrated their anniversary with a party and cake.

The past year has been a busy for our Trefoil guild and September 2022 saw them back to their normal programme of regular meetings and activities. This included many 'food related activities'.  
A fish & chip supper to round off their 40th birthday celebrations.

Trefoil County President, Pam Abbott, held a coffee morning, at Bryn Rd. Although not originally intended as a fundraiser, the coffee morning has become an event where raffle and stall proceeds are donated to charity. Last year's recipients were several food banks in the county.

During the year they have been challenged to try their hands at a wide range of activities, based on Trefoil Guild's 4 aims - namely - find friendship, get active, get involved and give support. Buildings have been illuminated in red, floral displays in the shape of a trefoil planted, and, of course, a picnic buffet was held.

Trefoil Guild West Glamorgan were the hosts for Trefoil Guild Wales' Annual Review. Over 150 members from all over Wales, together with the national president of Trefoil Guild UK, the Assistant Chief Commissioner of Girlguiding Cymru and Civic dignitaries, joined us for the day.

Some members attended the Trefoil Guild UK Annual review in Glasgow.

2023 is a special year for Trefoil Guild as they celebrate their 80th Anniversary. The symbol for an 80th anniversary is "oak", very appropriate for Trefoil Guild with its branches stretching far and wide.

They visited places old and new, supported projects for the homeless and vulnerable, helped with Coronation celebrations, supported Girlguiding by raising money for Guides and Leaders selected to represent Wales at international events and some managed to learn the promise in British Sign Language - just a few examples of what they've been doing this year. But most of all, there has been a great deal of fun and laughter with quite a lot of food eaten and tea and coffee drunk! They look forward to finishing their anniversary year with more interesting activities and enjoying the friendship of fellow Trefoil Guild members.

The leadership scheme has changed.

Three ladies completed the full leadership, 19 completed module 1 to be able to work with another section, 14 completed module 4 to enable them to be leaders. We had one leader who completed the new scheme, which was a learning curve. There are sections on the learning platform for leaders to add or change to another section.

Our Duke of Edinburgh awards have been numerous, three gold holders went to Buckingham Palace for a garden party - all from Swansea West Rangers.

Other completed awards are 1 x gold, 1 x silver, 5 x bronze. The number of girls working on the award is healthy: 7 x gold, 14 x silver, 14 x bronze. We have 15 girls from 5 different units who have completed their bronze expeditions and girl who has completed her gold expedition. Clydach rangers have now joined our D of E groups.

Our Queen's Guide awards are also successful, with one young lady achieving hers in March. We are awaiting confirmation, from HQ, that another young lady has gained this award.

**GIRLGUIDING WEST GLAMORGAN**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**  
524962

**Principal address**  
8, New Henry Street  
Neath  
Swansea  
SA11 1PH

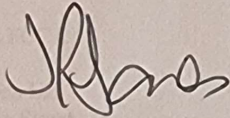
**Trustees**

J Jones  
M Rees  
K Dowdall  
K Morgan  
A Hughes  
R Chilvers  
H Thorn

**Independent Examiner**

Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

Approved by order of the board of trustees on 14 November 2023 and signed on its behalf by:



J Jones - Trustee

**GIRLGUIDING WEST GLAMORGAN**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2023**

|                                    | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 31.7.23<br>Total funds<br>£ | 31.7.22<br>Total funds<br>£ |
|------------------------------------|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                         |                       |                             |                             |
| Donations and legacies             | 2     | 999                     | -                     | 999                         | 1,022                       |
| <b>Charitable activities</b>       |       |                         |                       |                             |                             |
| Camp and Pack Holiday Activities   |       | 2,838                   | -                     | 2,838                       | 677                         |
| Fundraising                        |       | 745                     | 1,529                 | 2,274                       | 1,270                       |
| Parkmill Activity Centre           |       | 7,627                   | -                     | 7,627                       | 9,833                       |
| Census                             |       | 872                     | -                     | 872                         | 5,855                       |
| Events & Sundries                  |       | 3,683                   | -                     | 3,683                       | 125                         |
| Grant                              |       | -                       | -                     | -                           | 2,000                       |
| Shop                               |       | 17,052                  | -                     | 17,052                      | 18,736                      |
| Investment income                  | 3     | <u>1,072</u>            | <u>728</u>            | <u>1,800</u>                | <u>873</u>                  |
| <b>Total</b>                       |       | <u>34,888</u>           | <u>2,257</u>          | <u>37,145</u>               | <u>40,391</u>               |
| <b>EXPENDITURE ON</b>              |       |                         |                       |                             |                             |
| <b>Charitable activities</b>       |       |                         |                       |                             |                             |
| Camp and Pack Holiday Activities   | 5     | 386                     | -                     | 386                         | 1,045                       |
| Training                           |       | 160                     | -                     | 160                         | 140                         |
| Fundraising                        |       | 10                      | 539                   | 549                         | 556                         |
| Parkmill Activity Centre           |       | 14,987                  | -                     | 14,987                      | 21,321                      |
| Census                             |       | 419                     | -                     | 419                         | 641                         |
| Girlguiding                        |       | 3,846                   | -                     | 3,846                       | 2,971                       |
| Events & Sundries                  |       | 3,740                   | -                     | 3,740                       | 926                         |
| Grant                              |       | 1,875                   | -                     | 1,875                       | -                           |
| Shop                               |       | <u>20,616</u>           | <u>-</u>              | <u>20,616</u>               | <u>18,172</u>               |
| <b>Total</b>                       |       | <u>46,039</u>           | <u>539</u>            | <u>46,578</u>               | <u>45,772</u>               |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | (11,151)                | 1,718                 | (9,433)                     | (5,381)                     |
| <b>RECONCILIATION OF FUNDS</b>     |       |                         |                       |                             |                             |
| <b>Total funds brought forward</b> |       | <u>367,177</u>          | <u>165,855</u>        | <u>533,032</u>              | <u>538,413</u>              |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u>356,026</u>          | <u>167,573</u>        | <u>523,599</u>              | <u>533,032</u>              |

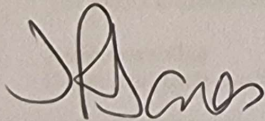
The notes form part of these financial statements

**GIRLGUIDING WEST GLAMORGAN**

**BALANCE SHEET**  
**31 JULY 2023**

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 31.7.23<br>Total funds<br>£ | 31.7.22<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                             |                             |
| Tangible assets                              | 8     | 153,732                 | -                     | 153,732                     | 152,308                     |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                             |                             |
| Stocks                                       | 9     | 14,925                  | -                     | 14,925                      | 20,903                      |
| Debtors                                      | 10    | 1,397                   | -                     | 1,397                       | 1,397                       |
| Cash at bank and in hand                     |       | <u>186,635</u>          | <u>167,573</u>        | <u>354,208</u>              | <u>359,055</u>              |
|  |       | 202,957                 | 167,573               | 370,530                     | 381,355                     |
| <b>CREDITORS</b>                             |       |                         |                       |                             |                             |
| Amounts falling due within one year          | 11    | (663)                   | -                     | (663)                       | (631)                       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>202,294</u>          | <u>167,573</u>        | <u>369,867</u>              | <u>380,724</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>356,026</u>          | <u>167,573</u>        | <u>523,599</u>              | <u>533,032</u>              |
| <b>NET ASSETS</b>                            |       | <u>356,026</u>          | <u>167,573</u>        | <u>523,599</u>              | <u>533,032</u>              |
| <b>FUNDS</b>                                 | 12    |                         |                       |                             |                             |
| Unrestricted funds                           |       |                         |                       | 356,026                     | 367,177                     |
| Restricted funds                             |       |                         |                       | <u>167,573</u>              | <u>165,855</u>              |
| <b>TOTAL FUNDS</b>                           |       |                         |                       | <u>523,599</u>              | <u>533,032</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on 14 November 2023 and were signed on its behalf by:



J Jones - Trustee

The notes form part of these financial statements

**GIRLGUIDING WEST GLAMORGAN**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', 'Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**GIRLGUIDING WEST GLAMORGAN**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

|           |  |   |                  |                                |
|-----------|--|---|------------------|--------------------------------|
| <b>2.</b> | <b>DONATIONS AND LEGACIES</b>            |   | 31.7.23          | 31.7.22                        |
|           |  |   | £                | £                              |
|           | Gifts                                    |   | 1                | -                              |
|           | Donations                                |   | <u>998</u>       | <u>1,022</u>                   |
|           |  |   | <u>999</u>       | <u>1,022</u>                   |
| <br>      |  |   |                  |                                |
| <b>3.</b> | <b>INVESTMENT INCOME</b>                 |   | 31.7.23          | 31.7.22                        |
|           |  |   | £                | £                              |
|           | Investment Income                        |   | <u>1,800</u>     | <u>873</u>                     |
| <br>      |  |   |                  |                                |
| <b>4.</b> | <b>INCOME FROM CHARITABLE ACTIVITIES</b> |   |                  |                                |
|           |  | Camp and<br>Pack<br>Holiday<br>Activities | Fundraising      | Parkmill<br>Activity<br>Centre |
|           |  | £   | £                | £                              |
|           | Shop Income                              | -   | -                | -                              |
|           | Camp & Pack Holiday Fees                 | 2,838                                     | -                | 7,627                          |
|           | Fundraising                              | -   | 2,274            | -                              |
|           | Grants                                   | -   | -                | -                              |
|           |  | <u>2,838</u>                              | <u>2,274</u>     | <u>7,627</u>                   |
|           |  |   |                  | 31.7.23                        |
|           |  | Events &<br>Sundries                      | Shop             | Total<br>activities            |
|           |  | £   | £                | £                              |
|           | Shop Income                              | -   | 17,052           | 17,052                         |
|           | Camp & Pack Holiday Fees                 | -   | -                | 10,465                         |
|           | Fundraising                              | 3,683                                     | -                | 6,829                          |
|           | Grants                                   | -   | -                | -                              |
|           |  | <u>3,683</u>                              | <u>17,052</u>    | <u>34,346</u>                  |
|           |  |   |                  | 31.7.22                        |
|           |  |   |                  | Total<br>activities            |
|           |  |   |                  | £                              |
|           |  |   |                  | 18,736                         |
|           |  |   |                  | -                              |
|           |  |   |                  | 15,760                         |
|           |  |   |                  | <u>4,000</u>                   |
|           |  |   |                  | <u>38,496</u>                  |
| <br>      |  |   |                  |                                |
| <b>5.</b> | <b>CHARITABLE ACTIVITIES COSTS</b>       |   |                  |                                |
|           |  | Direct<br>Costs                           | Support<br>costs | Totals                         |
|           |  | £   | £                | £                              |
|           | Camp and Pack Holiday Activities         | 386                                       | -                | 386                            |
|           | Training                                 | 160                                       | -                | 160                            |
|           | Fundraising                              | 549                                       | -                | 549                            |
|           | Parkmill Activity Centre                 | 14,987                                    | -                | 14,987                         |
|           | Census                                   | 419                                       | -                | 419                            |
|           | Girlguiding                              | 3,186                                     | 660              | 3,846                          |
|           | Events & Sundries                        | 3,740                                     | -                | 3,740                          |
|           | Grant                                    | 1,875                                     | -                | 1,875                          |
|           | Shop                                     | <u>20,616</u>                             | -                | <u>20,616</u>                  |
|           |  | <u>45,918</u>                             | <u>660</u>       | <u>46,578</u>                  |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£   |
|------------------------------------|----------------------------|--------------------------|-----------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                       |
| Donations and legacies             | 1,021                      | 1                        | 1,022                 |
| <b>Charitable activities</b>       |                            |                          |                       |
| Camp and Pack Holiday Activities   | 677                        | -                        | 677                   |
| Fundraising                        | -                          | 1,270                    | 1,270                 |
| Parkmill Activity Centre           | 9,833                      | -                        | 9,833                 |
| Census                             | 5,855                      | -                        | 5,855                 |
| Events & Sundries                  | 125                        | -                        | 125                   |
| Grant                              | 2,000                      | -                        | 2,000                 |
| Shop                               | 18,736                     | -                        | 18,736                |
| Investment income                  | <u>231</u>                 | <u>642</u>               | <u>873</u>            |
| <b>Total</b>                       | <u>38,478</u>              | <u>1,913</u>             | <u>40,391</u>         |
| <b>EXPENDITURE ON</b>              |                            |                          |                       |
| <b>Charitable activities</b>       |                            |                          |                       |
| Camp and Pack Holiday Activities   | 1,045                      | -                        | 1,045                 |
| Training                           | 140                        | -                        | 140                   |
| Fundraising                        | -                          | 556                      | 556                   |
| Parkmill Activity Centre           | 18,201                     | 3,120                    | 21,321                |
| Census                             | 641                        | -                        | 641                   |
| Girlguiding                        | 2,971                      | -                        | 2,971                 |
| Events & Sundries                  | 926                        | -                        | 926                   |
| Shop                               | <u>18,172</u>              | <u>-</u>                 | <u>18,172</u>         |
| <b>Total</b>                       | <u>42,096</u>              | <u>3,676</u>             | <u>45,772</u>         |
| <b>NET INCOME/(EXPENDITURE)</b>    | <b>(3,618)</b>             | <b>(1,763)</b>           | <b>(5,381)</b>        |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                       |
| Total funds brought forward        | <u>370,795</u>             | <u>167,618</u>           | <u>538,413</u>        |
| <b>TOTAL FUNDS CARRIED FORWARD</b> | <u><b>367,177</b></u>      | <u><b>165,855</b></u>    | <u><b>533,032</b></u> |

**GIRLGUIDING WEST GLAMORGAN**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**8. TANGIBLE FIXED ASSETS**

|                       | Freehold<br>property<br>£ | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|-----------------------|---------------------------|----------------------------------|----------------------------|----------------|
| <b>COST</b>           |                           |                                  |                            |                |
| At 1 August 2022      | 152,285                   | 3,273                            | 3,251                      | 158,809        |
| Additions             | <u>-</u>                  | <u>1,779</u>                     | <u>-</u>                   | <u>1,779</u>   |
| At 31 July 2023       | <u>152,285</u>            | <u>5,052</u>                     | <u>3,251</u>               | <u>160,588</u> |
| <b>DEPRECIATION</b>   |                           |                                  |                            |                |
| At 1 August 2022      | -                         | 3,273                            | 3,228                      | 6,501          |
| Charge for year       | <u>-</u>                  | <u>355</u>                       | <u>-</u>                   | <u>355</u>     |
| At 31 July 2023       | <u>-</u>                  | <u>3,628</u>                     | <u>3,228</u>               | <u>6,856</u>   |
| <b>NET BOOK VALUE</b> |                           |                                  |                            |                |
| At 31 July 2023       | <u>152,285</u>            | <u>1,424</u>                     | <u>23</u>                  | <u>153,732</u> |
| At 31 July 2022       | <u>152,285</u>            | <u>-</u>                         | <u>23</u>                  | <u>152,308</u> |

**9. STOCKS**

|                |               |               |
|----------------|---------------|---------------|
|                | 31.7.23       | 31.7.22       |
|                | £             | £             |
| Finished goods | <u>14,925</u> | <u>20,903</u> |

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|               |              |              |
|---------------|--------------|--------------|
|               | 31.7.23      | 31.7.22      |
|               | £            | £            |
| Other debtors | <u>1,397</u> | <u>1,397</u> |

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

|                 |            |            |
|-----------------|------------|------------|
|                 | 31.7.23    | 31.7.22    |
|                 | £          | £          |
| Trade creditors | 3          | 1          |
| Other creditors | <u>660</u> | <u>630</u> |
|                 | <u>663</u> | <u>631</u> |

**GIRLGUIDING WEST GLAMORGAN**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

12. **MOVEMENT IN FUNDS**

|                             | At 1.8.22<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.23<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 312,411        | (12,487)                         | (2,035)                            | 297,889            |
| Interest Fund               | -              | 1,072                            | -                                  | 1,072              |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | -              | (160)                            | 160                                | -                  |
| Fundraising Fund            | -              | 737                              | -                                  | 737                |
| Friends of Guiding Fund     | 47,548         | -                                | -                                  | 47,548             |
| Other Events                | (50)           | 1,562                            | -                                  | 1,512              |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
| Grant unrestricted          | -              | (1,875)                          | 1,875                              | -                  |
|                             | <u>367,177</u> | <u>(11,151)</u>                  | <u>-</u>                           | <u>356,026</u>     |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 163,829        | 1,718                            | -                                  | 165,547            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <u>165,855</u> | <u>1,718</u>                     | <u>-</u>                           | <u>167,573</u>     |
| <b>TOTAL FUNDS</b>          | <u>533,032</u> | <u>(9,433)</u>                   | <u>-</u>                           | <u>523,599</u>     |

Net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 30,427                     | (42,914)                   | (12,487)                  |
| Interest Fund               | 1,072                      | -                          | 1,072                     |
| Training Fund               | -                          | (160)                      | (160)                     |
| Fundraising Fund            | 747                        | (10)                       | 737                       |
| Other Events                | 2,642                      | (1,080)                    | 1,562                     |
| Grant unrestricted          | -                          | (1,875)                    | (1,875)                   |
|                             | <u>34,888</u>              | <u>(46,039)</u>            | <u>(11,151)</u>           |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 2,257                      | (539)                      | 1,718                     |
|                             | <u>2,257</u>               | <u>(539)</u>               | <u>1,718</u>              |
| <b>TOTAL FUNDS</b>          | <u>37,145</u>              | <u>(46,578)</u>            | <u>(9,433)</u>            |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2023**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                             | At 1.8.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.23<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 317,913        | (19,601)                         | (423)                              | 297,889            |
| Interest Fund               | -              | 1,072                            | -                                  | 1,072              |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | -              | (160)                            | 160                                | -                  |
| Fundraising Fund            | -              | 737                              | -                                  | 737                |
| Friends of Guiding Fund     | 45,664         | 1,884                            | -                                  | 47,548             |
| Penmaen Running Costs       | -              | 1,612                            | (1,612)                            | -                  |
| Other Events                | (50)           | 1,562                            | -                                  | 1,512              |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
| Grant unrestricted          | -              | (1,875)                          | 1,875                              | -                  |
|                             | <u>370,795</u> | <u>(14,769)</u>                  | <u>-</u>                           | <u>356,026</u>     |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 165,592        | (45)                             | -                                  | 165,547            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <u>167,618</u> | <u>(45)</u>                      | <u>-</u>                           | <u>167,573</u>     |
| <b>TOTAL FUNDS</b>          | <u>538,413</u> | <u>(14,814)</u>                  | <u>-</u>                           | <u>523,599</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 64,199                     | (83,800)                   | (19,601)                  |
| Interest Fund               | 1,072                      | -                          | 1,072                     |
| Training Fund               | -                          | (160)                      | (160)                     |
| Fundraising Fund            | 747                        | (10)                       | 737                       |
| Friends of Guiding Fund     | 2,028                      | (144)                      | 1,884                     |
| Penmaen Running Costs       | 2,678                      | (1,066)                    | 1,612                     |
| Other Events                | 2,642                      | (1,080)                    | 1,562                     |
| Grant unrestricted          | -                          | (1,875)                    | (1,875)                   |
|                             | <u>73,366</u>              | <u>(88,135)</u>            | <u>(14,769)</u>           |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 4,170                      | (4,215)                    | (45)                      |
|                             | <u>4,170</u>               | <u>(4,215)</u>             | <u>(45)</u>               |
| <b>TOTAL FUNDS</b>          | <u>77,536</u>              | <u>(92,350)</u>            | <u>(14,814)</u>           |

**GIRLGUIDING WEST GLAMORGAN**  
**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2023**

**13. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2023.

|                            |               |               |
|----------------------------|---------------|---------------|
| Reserves and provisions    |               |               |
| GRV                        | 201           | 172           |
| Debtors                    | 99            | 101           |
| Investments                | 1,200         | 434           |
| Charitable activities      | 11,300        | 10,714        |
| 2000 accounts              | 10,465        | 15,740        |
| Car & Park Entry Fees      | 8,320         | 15,740        |
| Facilities                 | ---           | 3,300         |
| Grant                      | ---           | ---           |
|                            | <u>24,385</u> | <u>28,896</u> |
| Total financing resources  | 24,385        | 28,896        |
| <b>EXPENDITURE</b>         |               |               |
| Charitable activities      | 45,142        | 47,142        |
| Salaries                   | 1,118         | ---           |
| Finance and finance        | 4,814         | 43,180        |
| Support costs              | ---           | ---           |
| Governance costs           | ---           | ---           |
| Accountancy and legal fees | ---           | ---           |
| Total resources expended   | <u>51,074</u> | <u>90,322</u> |
| Net expenditure            | <u>26,689</u> | <u>61,426</u> |

Handwritten notes on the right margin, including "550", "1st M", and "1st".

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRLGUIDING WEST GLAMORGAN**

**Independent examiner's report to the trustees of Girlguiding West Glamorgan**  
I report to the charity trustees on my examination of the accounts of Girlguiding West Glamorgan (the Trust) for the year ended 31 July 2023.

**Responsibilities and basis of report**  
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**  
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

*Janet Jenkins*

Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

14 November 2023

**WEST GLAMORGAN GIRL GUIDES ASSOCIATION**

England & Wales - Charity number 524962

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# Accounts

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REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2022  
FOR  
GIRLGUIDING WEST GLAMORGAN

Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

GIRL GUIDING WEST GLAMORGAN

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FOR THE YEAR ENDED 31 JULY 2022

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## GIRLGUIDING WEST GLAMORGAN

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2022

The trustees present their report with the financial statements of the charity for the year ended 31 July 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The main purpose of the charity is to administer a Girl Guides Association.

The Charity's aim is to develop its young people in achieving their physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of the local, national and international communities.

The County has paid due regard to the Commission's guidance on public benefit, as service to the community remains a core objective of the girlguiding movement. It remains part of the promise that every individual makes "to serve the Queen and my community". The organisation aims to develop young people that consider and respect the community that they live and grow up in to become responsible members of the community.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The activities of the Charity are starting to increase after the Coronavirus pandemic. Units were able to hold face-to-face meetings throughout the year. Committee meetings and trainings were held both virtually and in person. Although overall membership increased by over 20% from February 2021 to February 2022, the number of volunteers reduced. This reduction in volunteers is a concern for the future. The split of the membership is shown below:

As at 22 February 2022    As at 22 February 2021

|               |       |        |
|---------------|-------|--------|
| Young members | 1,355 | 1,1042 |
| Volunteers    | 256   | 286    |
|               | 1,611 | 1,328  |

This resulted in an increase in subscription income.

Shop income has increased as more units are meeting regularly, however it is still lower than pre-pandemic levels. Both the Charity's activity centre in Parkmill and the campsite at Penmaen have re-opened. Usage is much lower than pre-pandemic as many units haven't started to go on holidays or camps. The number of beds at the activity centre in Parkmill has reduced, as the dormitories were closed prior to re-development.

The Charity has been continuing with its training programme. It has run a number of First Response trainings to ensure that every unit as a leader with a valid First Response qualification. Leaders have also been able to attend virtual trainings run by Girlguiding and Girlguiding Cymru.

The Charity gave grants to its divisions to support the divisions to run events to celebrate the Queen's Platinum Jubilee.

The trustees look forward to another successful year with more and more trainings and events being held face to face.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity's policy is to keep a minimum in general fund to run the County for 12 months. The census money exceeds the annual running costs and so no fundraising for general funds is required.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

The County Commissioner is appointed by the Welsh Executive, the County Secretary and County Treasurer by the County Commissioner and Division Commissioners by the District Commissioner and County Commissioner.

##### **Organisational structure**

The charity is managed by trustees comprising of the County Commissioner, County Secretary, County Treasurer and Division Commissioners who are responsible for providing support for the Girl Guides in the area.

GIRL GUIDING WEST GLAMORGAN

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2022

**REFERENCE AND ADMINISTRATIVE DETAILS**


Registered Charity number  
524962

**Principal address**  
8, New Henry Street  
Neath  
Swansea  
SA11 1PH

**Trustees**  
J Jones  
M Rees  
K Dowdall  
S Woodley (resigned 31.3.22)  
A Hughes  
R Chilvers  
J Davies  
R Rees (appointed 1.9.21)

**Independent Examiner**  
Janet Jenkins FCCA  
ACCA  
Janet D. Jenkins Ltd  
60, Saint Tello Street  
Pontarddulais  
Swansea  
SA4 8SY

Approved by order of the board of trustees on ~~17~~<sup>19</sup> November 2022 and signed on its behalf by:



.....  
J Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRLGUIDING WEST GLAMORGAN**

**Independent examiner's report to the trustees of Girlguiding West Glamorgan**

I report to the charity trustees on my examination of the accounts of Girlguiding West Glamorgan (the Trust) for the year ended 31 July 2022.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

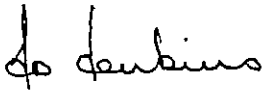
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

Date: 17<sup>th</sup> November 2022

GIRL GUIDING WEST GLAMORGAN

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2022

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.7.22<br>Total<br>funds<br>£ | 31.7.21<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | 1,021                      | 1                        | 1,022                          | (1)                            |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Camp and Pack Holiday Activities   | 4     | 677                        | -                        | 677                            | 60                             |
| Training                           |       | -                          | -                        | -                              | 830                            |
| Fundraising                        |       | -                          | 1,270                    | 1,270                          | 2,059                          |
| Parkmill Activity Centre           |       | 9,833                      | -                        | 9,833                          | 14,796                         |
| Census                             |       | 5,855                      | -                        | 5,855                          | 4,584                          |
| Events & Sundries                  |       | 125                        | -                        | 125                            | 198                            |
| Grant                              |       | 2,000                      | -                        | 2,000                          | 14,000                         |
| Shop                               |       | 18,736                     | -                        | 18,736                         | 8,637                          |
| Investment income                  | 3     | 231                        | 642                      | 873                            | 1,119                          |
| <b>Total</b>                       |       | <u>38,478</u>              | <u>1,913</u>             | <u>40,391</u>                  | <u>46,282</u>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Camp and Pack Holiday Activities   | 5     | 1,045                      | -                        | 1,045                          | 588                            |
| Training                           |       | 140                        | -                        | 140                            | -                              |
| Fundraising                        |       | -                          | 556                      | 556                            | 448                            |
| Parkmill Activity Centre           |       | 18,201                     | 3,120                    | 21,321                         | 23,525                         |
| Census                             |       | 641                        | -                        | 641                            | 485                            |
| Girlguiding                        |       | 2,971                      | -                        | 2,971                          | 2,406                          |
| Events & Sundries                  |       | 926                        | -                        | 926                            | 402                            |
| Shop                               |       | 18,172                     | -                        | 18,172                         | 7,038                          |
| <b>Total</b>                       |       | <u>42,096</u>              | <u>3,676</u>             | <u>45,772</u>                  | <u>34,892</u>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <u>(3,618)</u>             | <u>(1,763)</u>           | <u>(5,381)</u>                 | <u>11,390</u>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| <b>Total funds brought forward</b> |       | <u>370,795</u>             | <u>167,618</u>           | <u>538,413</u>                 | <u>527,023</u>                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <u><u>367,177</u></u>      | <u><u>165,855</u></u>    | <u><u>533,032</u></u>          | <u><u>538,413</u></u>          |

The notes form part of these financial statements

GIRLGUIDING WEST GLAMORGAN

BALANCE SHEET  
31 JULY 2022

|  | Notes | Unrestricted funds<br>£ | Restricted funds<br>£ | 31.7.22<br>Total funds<br>£ | 31.7.21<br>Total funds<br>£ |
|--|-------|-------------------------|-----------------------|-----------------------------|-----------------------------|
| <b>FIXED ASSETS</b>                          |       |                         |                       |                             |                             |
| Tangible assets                              | 8     | 152,308                 | -                     | 152,308                     | 152,308                     |
| <b>CURRENT ASSETS</b>                        |       |                         |                       |                             |                             |
| Stocks                                       | 9     | 20,903                  | -                     | 20,903                      | 21,941                      |
| Debtors                                      | 10    | 1,397                   | -                     | 1,397                       | 895                         |
| Cash at bank and in hand                     |       | 193,201                 | 165,854               | 359,055                     | 363,873                     |
|  |       | <u>215,501</u>          | <u>165,854</u>        | <u>381,355</u>              | <u>386,709</u>              |
| <b>CREDITORS</b>                             |       |                         |                       |                             |                             |
| Amounts falling due within one year          | 11    | (632)                   | 1                     | (631)                       | (604)                       |
| <b>NET CURRENT ASSETS</b>                    |       | <u>214,869</u>          | <u>165,855</u>        | <u>380,724</u>              | <u>386,105</u>              |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>367,177</u>          | <u>165,855</u>        | <u>533,032</u>              | <u>538,413</u>              |
| <b>NET ASSETS</b>                            |       | <u>367,177</u>          | <u>165,855</u>        | <u>533,032</u>              | <u>538,413</u>              |
| <b>FUNDS</b>                                 | 12    |                         |                       |                             |                             |
| Unrestricted funds                           |       |                         |                       | 367,177                     | 370,795                     |
| Restricted funds                             |       |                         |                       | 165,855                     | 167,618                     |
| <b>TOTAL FUNDS</b>                           |       |                         |                       | <u>533,032</u>              | <u>538,413</u>              |

The financial statements were approved by the Board of Trustees and authorised for issue on 11th November 2022 and were signed on its behalf by:



.....  
J Jones - Trustee

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2022**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

|   |                      |   |                  |                                |                     |              |
|---|----------------------|---|------------------|--------------------------------|---------------------|--------------|
| <b>2. DONATIONS AND LEGACIES</b>            |                      |   |                  |                                | 31.7.22             | 31.7.21      |
|   |                      |   |                  |                                | £                   | £            |
| Gifts                                       |                      |   |                  |                                | -                   | (1)          |
| Donations                                   |                      |   |                  |                                | 1,022               | -            |
|   |                      |   |                  |                                | <u>1,022</u>        | <u>(1)</u>   |
| <b>3. INVESTMENT INCOME</b>                 |                      |   |                  |                                | 31.7.22             | 31.7.21      |
|   |                      |   |                  |                                | £                   | £            |
| Investment Income                           |                      |   |                  |                                | 873                 | 1,119        |
|   |                      |   |                  |                                | <u>873</u>          | <u>1,119</u> |
| <b>4. INCOME FROM CHARITABLE ACTIVITIES</b> |                      |   |                  |                                |                     |              |
|   |                      | Camp and<br>Pack<br>Holiday<br>Activities | Fundraising      | Parkmill<br>Activity<br>Centre | Census              |              |
|   |                      | £   | £                | £                              | £                   |              |
| Shop Income                                 |                      | -   | -                | -                              | -                   |              |
| Training                                    |                      | -   | -                | -                              | -                   |              |
| Fundraising                                 |                      | 677                                       | 1,270            | 7,833                          | 5,855               |              |
| Grants                                      |                      | -   | -                | 2,000                          | -                   |              |
|   |                      | <u>677</u>                                | <u>1,270</u>     | <u>9,833</u>                   | <u>5,855</u>        |              |
|   |                      |   |                  | 31.7.22                        | 31.7.21             |              |
|   | Events &<br>Sundries | Grant                                     | Shop             | Total<br>activities            | Total<br>activities |              |
|   | £                    | £   | £                | £                              | £                   |              |
| Shop Income                                 | -                    | -   | 18,736           | 18,736                         | 8,637               |              |
| Training                                    | -                    | -   | -                | -                              | 830                 |              |
| Fundraising                                 | 125                  | -   | -                | 15,760                         | 7,697               |              |
| Grants                                      | -                    | 2,000                                     | -                | 4,000                          | 28,000              |              |
|   | <u>125</u>           | <u>2,000</u>                              | <u>18,736</u>    | <u>38,496</u>                  | <u>45,164</u>       |              |
| <b>5. CHARITABLE ACTIVITIES COSTS</b>       |                      |   |                  |                                |                     |              |
|   |                      | Direct<br>Costs                           | Support<br>costs | Totals                         |                     |              |
|   |                      | £   | £                | £                              |                     |              |
| Camp and Pack Holiday Activities            |                      | 1,045                                     | -                | 1,045                          |                     |              |
| Training                                    |                      | 140                                       | -                | 140                            |                     |              |
| Fundraising                                 |                      | 556                                       | -                | 556                            |                     |              |
| Parkmill Activity Centre                    |                      | 21,321                                    | -                | 21,321                         |                     |              |
| Census                                      |                      | 641                                       | -                | 641                            |                     |              |
| Girlguiding                                 |                      | 2,341                                     | 630              | 2,971                          |                     |              |
| Events & Sundries                           |                      | 926                                       | -                | 926                            |                     |              |
| Shop  |                      | 18,172                                    | -                | 18,172                         |                     |              |
|   |                      | <u>45,142</u>                             | <u>630</u>       | <u>45,772</u>                  |                     |              |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2022 nor for the year ended 31 July 2021.

**Trustees' expenses**

The following trustees received expenses during the year:-

|                |      |
|----------------|------|
| Julie Jones    | £773 |
| Rhian Chilvers | £96  |
| Margaret Rees  | £18  |
| Alison Hughes  | £513 |

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                          |                     |
| Donations and legacies            | -                          | (1)                      | (1)                 |
| <b>Charitable activities</b>      |                            |                          |                     |
| Camp and Pack Holiday Activities  | 60                         | -                        | 60                  |
| Training                          | 830                        | -                        | 830                 |
| Fundraising                       | 772                        | 1,287                    | 2,059               |
| Parkmill Activity Centre          | 14,796                     | -                        | 14,796              |
| Census                            | 4,584                      | -                        | 4,584               |
| Events & Sundries                 | 198                        | -                        | 198                 |
| Grant                             | 14,000                     | -                        | 14,000              |
| Shop                              | 8,637                      | -                        | 8,637               |
| Investment income                 | 329                        | 790                      | 1,119               |
| <b>Total</b>                      | <b>44,206</b>              | <b>2,076</b>             | <b>46,282</b>       |
| <b>EXPENDITURE ON</b>             |                            |                          |                     |
| <b>Charitable activities</b>      |                            |                          |                     |
| Camp and Pack Holiday Activities  | 588                        | -                        | 588                 |
| Fundraising                       | 13                         | 435                      | 448                 |
| Parkmill Activity Centre          | 19,946                     | 3,579                    | 23,525              |
| Census                            | 485                        | -                        | 485                 |
| Girlguiding                       | 2,406                      | -                        | 2,406               |
| Events & Sundries                 | 402                        | -                        | 402                 |
| Shop                              | 7,038                      | -                        | 7,038               |
| <b>Total</b>                      | <b>30,878</b>              | <b>4,014</b>             | <b>34,892</b>       |
| <b>NET INCOME/(EXPENDITURE)</b>   | <b>13,328</b>              | <b>(1,938)</b>           | <b>11,390</b>       |
| <b>RECONCILIATION OF FUNDS</b>    |                            |                          |                     |
| Total funds brought forward       | 357,467                    | 169,556                  | 527,023             |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

|     |   |                            |                                  |                            |                |
|-----|---|----------------------------|----------------------------------|----------------------------|----------------|
| 7.  | <b>COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b> |                            |                                  |                            |                |
|     |   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£         | Total<br>funds<br>£        |                |
|     | <b>TOTAL FUNDS CARRIED FORWARD</b>  | <u>370,795</u>             | <u>167,618</u>                   | <u>538,413</u>             |                |
| 8.  | <b>TANGIBLE FIXED ASSETS</b>  |                            |                                  |                            |                |
|     |   | Freehold<br>property<br>£  | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|     | <b>COST</b>   |                            |                                  |                            |                |
|     | At 1 August 2021 and 31 July 2022   | <u>152,285</u>             | <u>3,273</u>                     | <u>3,251</u>               | <u>158,809</u> |
|     | <b>DEPRECIATION</b>   |                            |                                  |                            |                |
|     | At 1 August 2021 and 31 July 2022   | <u>-</u>                   | <u>3,273</u>                     | <u>3,228</u>               | <u>6,501</u>   |
|     | <b>NET BOOK VALUE</b>   |                            |                                  |                            |                |
|     | At 31 July 2022   | <u>152,285</u>             | <u>-</u>                         | <u>23</u>                  | <u>152,308</u> |
|     | At 31 July 2021   | <u>152,285</u>             | <u>-</u>                         | <u>23</u>                  | <u>152,308</u> |
| 9.  | <b>STOCKS</b>   |                            |                                  |                            |                |
|     |   |                            | 31.7.22                          | 31.7.21                    |                |
|     | Finished goods  |                            | £<br><u>20,903</u>               | £<br><u>21,941</u>         |                |
| 10. | <b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                       |                            |                                  |                            |                |
|     |   |                            | 31.7.22                          | 31.7.21                    |                |
|     | Other debtors   |                            | £<br><u>1,397</u>                | £<br><u>895</u>            |                |
| 11. | <b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                     |                            |                                  |                            |                |
|     |   |                            | 31.7.22                          | 31.7.21                    |                |
|     | Trade creditors   |                            | £<br>1                           | £<br>4                     |                |
|     | Other creditors   |                            | <u>630</u>                       | <u>600</u>                 |                |
|     |   |                            | <u>631</u>                       | <u>604</u>                 |                |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**12. MOVEMENT IN FUNDS**

|                             | At 1.8.21<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.22<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 317,913        | (7,114)                          | 1,612                              | 312,411            |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Friends of Guiding Fund     | 45,664         | 1,884                            | -                                  | 47,548             |
| Penmaen Running Costs       | -              | 1,612                            | (1,612)                            | -                  |
| Other Events                | (50)           | -                                | -                                  | (50)               |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
|                             | <u>370,795</u> | <u>(3,618)</u>                   | <u>-</u>                           | <u>367,177</u>     |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 165,592        | (1,763)                          | -                                  | 163,829            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <u>167,618</u> | <u>(1,763)</u>                   | <u>-</u>                           | <u>165,855</u>     |
| <b>TOTAL FUNDS</b>          | <u>538,413</u> | <u>(5,381)</u>                   | <u>-</u>                           | <u>533,032</u>     |

Net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 33,772                     | (40,886)                   | (7,114)                   |
| Friends of Guiding Fund     | 2,028                      | (144)                      | 1,884                     |
| Penmaen Running Costs       | 2,678                      | (1,066)                    | 1,612                     |
|                             | <u>38,478</u>              | <u>(42,096)</u>            | <u>(3,618)</u>            |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 1,913                      | (3,676)                    | (1,763)                   |
| <b>TOTAL FUNDS</b>          | <u>40,391</u>              | <u>(45,772)</u>            | <u>(5,381)</u>            |

**GIRL GUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2022**

12. **MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                             | At 1.8.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.21<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 306,476        | (1,225)                          | 12,662                             | 317,913            |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | (810)          | -                                | 810                                | -                  |
| Friends of Guiding Fund     | 44,583         | 1,081                            | -                                  | 45,664             |
| Penmaen Running Costs       | -              | 13,472                           | (13,472)                           | -                  |
| Other Events                | (50)           | -                                | -                                  | (50)               |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 357,467        | 13,328                           | -                                  | 370,795            |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 167,530        | (1,938)                          | -                                  | 165,592            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 169,556        | (1,938)                          | -                                  | 167,618            |
| <b>TOTAL FUNDS</b>          | <hr/> <hr/>    | <hr/> <hr/>                      | <hr/> <hr/>                        | <hr/> <hr/>        |
|                             | 527,023        | 11,390                           | -                                  | 538,413            |

Comparative net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 29,052                     | (30,277)                   | (1,225)                   |
| Friends of Guiding Fund     | 1,094                      | (13)                       | 1,081                     |
| Penmaen Running Costs       | 14,060                     | (588)                      | 13,472                    |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
|                             | 44,206                     | (30,878)                   | 13,328                    |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 2,076                      | (4,014)                    | (1,938)                   |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>          | <hr/> <hr/>                | <hr/> <hr/>                | <hr/> <hr/>               |
|                             | 46,282                     | (34,892)                   | 11,390                    |

**GIRL GUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                             | At 1.8.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.22<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 306,476        | (8,339)                          | 14,274                             | 312,411            |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | (810)          | -                                | 810                                | -                  |
| Friends of Guiding Fund     | 44,583         | 2,965                            | -                                  | 47,548             |
| Penmaen Running Costs       | -              | 15,084                           | (15,084)                           | -                  |
| Other Events                | (50)           | -                                | -                                  | (50)               |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 357,467        | 9,710                            | -                                  | 367,177            |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 167,530        | (3,701)                          | -                                  | 163,829            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 169,556        | (3,701)                          | -                                  | 165,855            |
| <b>TOTAL FUNDS</b>          | <hr/> <hr/>    | <hr/> <hr/>                      | <hr/> <hr/>                        | <hr/> <hr/>        |
|                             | 527,023        | 6,009                            | -                                  | 533,032            |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 62,824                     | (71,163)                   | (8,339)                   |
| Friends of Guiding Fund     | 3,122                      | (157)                      | 2,965                     |
| Penmaen Running Costs       | 16,738                     | (1,654)                    | 15,084                    |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
|                             | 82,684                     | (72,974)                   | 9,710                     |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 3,989                      | (7,690)                    | (3,701)                   |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>          | <hr/> <hr/>                | <hr/> <hr/>                | <hr/> <hr/>               |
|                             | 86,673                     | (80,664)                   | 6,009                     |

GIRLGUIDING WEST GLAMORGAN

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2022

13. RELATED PARTY DISCLOSURES

Trustees' expenses reimbursed

R Chilvers £14

J Jones £28

R Rees £222

**GIRLGUIDING WEST GLAMORGAN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2022**

|                                 | 31.7.22        | 31.7.21       |
|---------------------------------|----------------|---------------|
|                                 | £              | £             |
| <b>INCOME AND ENDOWMENTS</b>    |                |               |
| <b>Donations and legacies</b>   |                |               |
| Gifts                           | -              | (1)           |
| Donations                       | 1,022          | -             |
|                                 | <u>1,022</u>   | <u>(1)</u>    |
| <b>Investment income</b>        |                |               |
| Investment Income               | 873            | 1,119         |
| <b>Charitable activities</b>    |                |               |
| Shop Income                     | 18,736         | 8,637         |
| Training                        | -              | 830           |
| Fundraising                     | 15,760         | 7,697         |
| Grants                          | 4,000          | 28,000        |
|                                 | <u>38,496</u>  | <u>45,164</u> |
| <b>Total incoming resources</b> | <u>40,391</u>  | <u>46,282</u> |
| <b>EXPENDITURE</b>              |                |               |
| <b>Charitable activities</b>    |                |               |
| Sundries                        | 45,142         | 34,292        |
| <b>Support costs</b>            |                |               |
| <b>Governance costs</b>         |                |               |
| Accountancy and legal fees      | 630            | 600           |
| <b>Total resources expended</b> | <u>45,772</u>  | <u>34,892</u> |
| <b>Net (expenditure)/income</b> | <u>(5,381)</u> | <u>11,390</u> |

This page does not form part of the statutory financial statements

**WEST GLAMORGAN GIRL GUIDES ASSOCIATION**

England & Wales - Charity number 524962

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# Accounts

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REGISTERED CHARITY NUMBER: 524962

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2021  
FOR  
GIRLGUIDING WEST GLAMORGAN

Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

**GIRLGUIDING WEST GLAMORGAN**

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**FOR THE YEAR ENDED 31 JULY 2021**

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## **GIRLGUIDING WEST GLAMORGAN**

### **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 JULY 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The main purpose of the charity is to administer a Girl Guides Association.

The Charity's aim is to develop its young people in achieving their physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of the local, national and international communities.

The County has paid due regard to the Commission's guidance on public benefit, as service to the community remains a core objective of the girlguiding movement. It remains part of the promise that every individual makes "to serve the Queen and my community". The organisation aims to develop young people that consider and respect the community that they live and grow up in to become responsible members of the community.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The activities of the Charity continue to be impacted by the Coronavirus pandemic. For a number of months face to face meetings were suspended which meant that unit meetings, committee meetings and trainings all needed to be held virtually.

Many Rainbow, Brownie, Guide and Ranger units continued to meet throughout the year. However some units were not able to meet and this had an impact on the numbers of members within Girlguiding West Glamorgan. The total number of members ((including adult volunteers) reduced from 2,068 in February 2020 to 1,328 in February 2021. This has had an impact on income. Subscription income has reduced as a result in the reduction in members and shop income has reduced as a result of units not meeting.

In April 2021 units were able to return to face to face meetings - initially meetings were only able to take place outdoors, but eventually units were able to meet indoors too. However, some units have continued to meet virtually and this is likely to continue.

The restrictions on residential stays remained in place longer than those on unit meetings. This meant that the Charity's activity centre in Parkmill, Gower and the campsite at Penmaen, Gower were not able to re-open. Both sites received Coronavirus grants, which meant that utility bills etc could be paid. Despite the closure of the activity centre, the Parkmill Management Committee were still able to meet and continue with their plans to redevelop the dormitories.

The Charity's training programme has been limited due to the inability to hold face to face meetings, with trainings being held virtually even First Response trainings. It is likely that trainings will continue to be a mixture of face to face and virtual trainings.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity's policy is to keep a minimum in general fund to run the County for 12 months. The census money exceeds the annual running costs and so no fundraising for general funds is required.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

The County Commissioner is appointed by the Welsh Executive, the County Secretary and County Treasurer by the County Commissioner and Division Commissioners by the District Commissioner and County Commissioner.

##### **Organisational structure**

The charity is managed by trustees comprising of the County Commissioner, County Secretary, County Treasurer and Division Commissioners who are responsible for providing support for the Girl Guides in the area.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

524962

**GIRLGUIDING WEST GLAMORGAN**

**REPORT OF THE TRUSTEES**  
**FOR THE YEAR ENDED 31 JULY 2021**

**Principal address**  
8, New Henry Street  
Neath  
Swansea  
SA11 1PH

**Trustees**  
J Jones  
M Rees  
K Dowdall  
S Woodley  
K Morgan (resigned 30.9.20)  
A Hughes  
R Chilvers  
J Davies  
R Rees (appointed 1.9.21)

**Independent Examiner**  
Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

Approved by order of the board of trustees on <sup>25<sup>th</sup></sup>..... May 2022 and signed on its behalf by:



.....  
J Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRLGUIDING WEST GLAMORGAN**

**Independent examiner's report to the trustees of Girlguiding West Glamorgan**

I report to the charity trustees on my examination of the accounts of Girlguiding West Glamorgan (the Trust) for the year ended 31 July 2021.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

Date: 26th

May 2022

**GIRLGUIDING WEST GLAMORGAN**

**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2021**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.7.21<br>Total<br>funds<br>£ | 31.7.20<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | -                          | (1)                      | (1)                            | 1,209                          |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Camp and Pack Holiday Activities   | 4     | 60                         | -                        | 60                             | 2,237                          |
| Training                           |       | 830                        | -                        | 830                            | 1,515                          |
| Fundraising                        |       | 772                        | 1,287                    | 2,059                          | 3,853                          |
| Parkmill Activity Centre           |       | 14,796                     | -                        | 14,796                         | 11,780                         |
| Census                             |       | 4,584                      | -                        | 4,584                          | 9,307                          |
| Events & Sundries                  |       | 198                        | -                        | 198                            | 3,200                          |
| Grant                              |       | 14,000                     | -                        | 14,000                         | 20,000                         |
| Shop                               |       | 8,637                      | -                        | 8,637                          | 19,598                         |
| Investment income                  | 3     | 329                        | 790                      | 1,119                          | 795                            |
| <b>Total</b>                       |       | <b>44,206</b>              | <b>2,076</b>             | <b>46,282</b>                  | <b>73,494</b>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Camp and Pack Holiday Activities   | 5     | 588                        | -                        | 588                            | -                              |
| Training                           |       | -                          | -                        | -                              | 3,516                          |
| Fundraising                        |       | 13                         | 435                      | 448                            | 630                            |
| Parkmill Activity Centre           |       | 19,946                     | 3,579                    | 23,525                         | 16,722                         |
| Census                             |       | 485                        | -                        | 485                            | 2,819                          |
| Girlguiding                        |       | 2,406                      | -                        | 2,406                          | 5,089                          |
| Events & Sundries                  |       | 402                        | -                        | 402                            | 5,042                          |
| Grant                              |       | -                          | -                        | -                              | 1,196                          |
| Shop                               |       | 7,038                      | -                        | 7,038                          | 19,623                         |
| <b>Total</b>                       |       | <b>30,878</b>              | <b>4,014</b>             | <b>34,892</b>                  | <b>54,637</b>                  |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>13,328</b>              | <b>(1,938)</b>           | <b>11,390</b>                  | <b>18,857</b>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| <b>Total funds brought forward</b> |       | <b>357,467</b>             | <b>169,556</b>           | <b>527,023</b>                 | <b>508,166</b>                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>370,795</b>             | <b>167,618</b>           | <b>538,413</b>                 | <b>527,023</b>                 |


The notes form part of these financial statements

**GIRLGUIDING WEST GLAMORGAN**

**BALANCE SHEET**  
**31 JULY 2021**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.7.21<br>Total<br>funds<br>£ | 31.7.20<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                          |       |                            |                          |                                |                                |
| Tangible assets                              | 8     | 152,308                    | -                        | 152,308                        | 152,308                        |
| <b>CURRENT ASSETS</b>                        |       |                            |                          |                                |                                |
| Stocks                                       | 9     | 21,941                     | -                        | 21,941                         | 21,614                         |
| Debtors                                      | 10    | 895                        | -                        | 895                            | -                              |
| Cash at bank and in hand                     |       | 196,255                    | 167,618                  | 363,873                        | 353,702                        |
|  |       | <u>219,091</u>             | <u>167,618</u>           | <u>386,709</u>                 | <u>375,316</u>                 |
| <b>CREDITORS</b>                             |       |                            |                          |                                |                                |
| Amounts falling due within one year          | 11    | (604)                      | -                        | (604)                          | (601)                          |
| <b>NET CURRENT ASSETS</b>                    |       | <u>218,487</u>             | <u>167,618</u>           | <u>386,105</u>                 | <u>374,715</u>                 |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       | <u>370,795</u>             | <u>167,618</u>           | <u>538,413</u>                 | <u>527,023</u>                 |
| <b>NET ASSETS</b>                            |       | <u>370,795</u>             | <u>167,618</u>           | <u>538,413</u>                 | <u>527,023</u>                 |
| <b>FUNDS</b>                                 |       |                            |                          |                                |                                |
| Unrestricted funds                           | 12    |                            |                          | 370,795                        | 357,467                        |
| Restricted funds                             |       |                            |                          | 167,618                        | 169,556                        |
| <b>TOTAL FUNDS</b>                           |       |                            |                          | <u>538,413</u>                 | <u>527,023</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on <sup>25<sup>th</sup></sup> May 2022 and were signed on its behalf by:

  
.....  
J Jones - Trustee

The notes form part of these financial statements

**GIRL GUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.



**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2021 nor for the year ended 31 July 2020.

**Trustees' expenses**

The following trustees received expenses during the year:-

|                |      |
|----------------|------|
| Julie Jones    | £773 |
| Rhian Chilvers | £96  |
| Margaret Rees  | £18  |
| Alison Hughes  | £513 |

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|------------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |                            |                          |                     |
| Donations and legacies             | 1,148                      | 61                       | 1,209               |
| <b>Charitable activities</b>       |                            |                          |                     |
| Camp and Pack Holiday Activities   | 2,237                      | -                        | 2,237               |
| Training                           | 1,515                      | -                        | 1,515               |
| Fundraising                        | 1,209                      | 2,644                    | 3,853               |
| Parkmill Activity Centre           | 11,780                     | -                        | 11,780              |
| Census                             | 9,307                      | -                        | 9,307               |
| Events & Sundries                  | 3,200                      | -                        | 3,200               |
| Grant                              | 20,000                     | -                        | 20,000              |
| Shop                               | 19,598                     | -                        | 19,598              |
| Investment income                  | 306                        | 489                      | 795                 |
| <b>Total</b>                       | <b>70,300</b>              | <b>3,194</b>             | <b>73,494</b>       |
| <b>EXPENDITURE ON</b>              |                            |                          |                     |
| <b>Charitable activities</b>       |                            |                          |                     |
| Training                           | 3,516                      | -                        | 3,516               |
| Fundraising                        | 150                        | 480                      | 630                 |
| Parkmill Activity Centre           | 16,722                     | -                        | 16,722              |
| Census                             | 2,819                      | -                        | 2,819               |
| Girlguiding                        | 5,089                      | -                        | 5,089               |
| Events & Sundries                  | 5,042                      | -                        | 5,042               |
| Grant                              | 1,196                      | -                        | 1,196               |
| Shop                               | 19,623                     | -                        | 19,623              |
| <b>Total</b>                       | <b>54,157</b>              | <b>480</b>               | <b>54,637</b>       |
| <b>NET INCOME</b>                  | <b>16,143</b>              | <b>2,714</b>             | <b>18,857</b>       |
| <b>RECONCILIATION OF FUNDS</b>     |                            |                          |                     |
| <b>Total funds brought forward</b> | <b>341,324</b>             | <b>166,842</b>           | <b>508,166</b>      |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

|  |                                    |                            |                                  |                            |                |
|--|------------------------------------|----------------------------|----------------------------------|----------------------------|----------------|
| <b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b> |                                    |                            |                                  |                            |                |
|  |                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£         | Total<br>funds<br>£        |                |
|  | <b>TOTAL FUNDS CARRIED FORWARD</b> | <u>357,467</u>             | <u>169,556</u>                   | <u>527,023</u>             |                |
| <br>   |                                    |                            |                                  |                            |                |
| <b>8. TANGIBLE FIXED ASSETS</b>  |                                    |                            |                                  |                            |                |
|  |                                    | Freehold<br>property<br>£  | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ | Totals<br>£    |
|  | <b>COST</b>                        |                            |                                  |                            |                |
|  | At 1 August 2020 and 31 July 2021  | <u>152,285</u>             | <u>3,273</u>                     | <u>3,251</u>               | <u>158,809</u> |
|  | <b>DEPRECIATION</b>                |                            |                                  |                            |                |
|  | At 1 August 2020 and 31 July 2021  | <u>-</u>                   | <u>3,273</u>                     | <u>3,228</u>               | <u>6,501</u>   |
|  | <b>NET BOOK VALUE</b>              |                            |                                  |                            |                |
|  | At 31 July 2021                    | <u>152,285</u>             | <u>-</u>                         | <u>23</u>                  | <u>152,308</u> |
|  | At 31 July 2020                    | <u>152,285</u>             | <u>-</u>                         | <u>23</u>                  | <u>152,308</u> |
| <br>   |                                    |                            |                                  |                            |                |
| <b>9. STOCKS</b>   |                                    |                            |                                  |                            |                |
|  |                                    |                            |                                  | 31.7.21                    | 31.7.20        |
|  | Finished goods                     |                            |                                  | £                          | £              |
|  |                                    |                            |                                  | <u>21,941</u>              | <u>21,614</u>  |
| <br>   |                                    |                            |                                  |                            |                |
| <b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                      |                                    |                            |                                  |                            |                |
|  |                                    |                            |                                  | 31.7.21                    | 31.7.20        |
|  | Other debtors                      |                            |                                  | £                          | £              |
|  |                                    |                            |                                  | <u>895</u>                 | <u>-</u>       |
| <br>   |                                    |                            |                                  |                            |                |
| <b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                    |                                    |                            |                                  |                            |                |
|  |                                    |                            |                                  | 31.7.21                    | 31.7.20        |
|  | Trade creditors                    |                            |                                  | £                          | £              |
|  | Other creditors                    |                            |                                  | 4                          | 1              |
|  |                                    |                            |                                  | <u>600</u>                 | <u>600</u>     |
|  |                                    |                            |                                  | <u>604</u>                 | <u>601</u>     |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**12. MOVEMENT IN FUNDS**

|                             | At 1.8.20<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.21<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 306,476        | (1,225)                          | 12,662                             | 317,913            |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | (810)          | -                                | 810                                | -                  |
| Friends of Guiding Fund     | 44,583         | 1,081                            | -                                  | 45,664             |
| Penmaen Running Costs       | -              | 13,472                           | (13,472)                           | -                  |
| Other Events                | (50)           | -                                | -                                  | (50)               |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
|                             | <u>357,467</u> | <u>13,328</u>                    | <u>-</u>                           | <u>370,795</u>     |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 167,530        | (1,938)                          | -                                  | 165,592            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <u>169,556</u> | <u>(1,938)</u>                   | <u>-</u>                           | <u>167,618</u>     |
| <b>TOTAL FUNDS</b>          | <u>527,023</u> | <u>11,390</u>                    | <u>-</u>                           | <u>538,413</u>     |

Net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 29,052                     | (30,277)                   | (1,225)                   |
| Friends of Guiding Fund     | 1,094                      | (13)                       | 1,081                     |
| Penmaen Running Costs       | 14,060                     | (588)                      | 13,472                    |
|                             | <u>44,206</u>              | <u>(30,878)</u>            | <u>13,328</u>             |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 2,076                      | (4,014)                    | (1,938)                   |
| <b>TOTAL FUNDS</b>          | <u>46,282</u>              | <u>(34,892)</u>            | <u>11,390</u>             |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021**

**12. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                             | At 1.8.19<br>£        | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.20<br>£    |
|-----------------------------|-----------------------|----------------------------------|------------------------------------|-----------------------|
| <b>Unrestricted funds</b>   |                       |                                  |                                    |                       |
| General fund                | 291,144               | 6,457                            | 8,875                              | 306,476               |
| Interest Fund               | -                     | 115                              | (115)                              | -                     |
| Penmaen Improvements Fund   | 6,489                 | -                                | -                                  | 6,489                 |
| Training Fund               | 175                   | (2,001)                          | 1,016                              | (810)                 |
| Friends of Guiding Fund     | 42,543                | 2,040                            | -                                  | 44,583                |
| PR Fund                     | 194                   | (890)                            | 696                                | -                     |
| Penmaen Running Costs       | -                     | 11,040                           | (11,040)                           | -                     |
| Other Events                | -                     | (618)                            | 568                                | (50)                  |
| Penclawdd Brownies          | 779                   | -                                | -                                  | 779                   |
|                             | <u>341,324</u>        | <u>16,143</u>                    | <u>-</u>                           | <u>357,467</u>        |
| <b>Restricted funds</b>     |                       |                                  |                                    |                       |
| Parkmill Refurbishment Fund | 164,816               | 2,714                            | -                                  | 167,530               |
| WAGGGS Grant                | 2,026                 | -                                | -                                  | 2,026                 |
|                             | <u>166,842</u>        | <u>2,714</u>                     | <u>-</u>                           | <u>169,556</u>        |
| <b>TOTAL FUNDS</b>          | <u><u>508,166</u></u> | <u><u>18,857</u></u>             | <u><u>-</u></u>                    | <u><u>527,023</u></u> |

Comparative net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 52,002                     | (45,545)                   | 6,457                     |
| Interest Fund               | 115                        | -                          | 115                       |
| Training Fund               | 1,515                      | (3,516)                    | (2,001)                   |
| Friends of Guiding Fund     | 2,541                      | (501)                      | 2,040                     |
| PR Fund                     | -                          | (890)                      | (890)                     |
| Penmaen Running Costs       | 12,236                     | (1,196)                    | 11,040                    |
| Other Events                | 1,891                      | (2,509)                    | (618)                     |
|                             | <u>70,300</u>              | <u>(54,157)</u>            | <u>16,143</u>             |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 3,194                      | (480)                      | 2,714                     |
|                             | <u>3,194</u>               | <u>(480)</u>               | <u>2,714</u>              |
| <b>TOTAL FUNDS</b>          | <u><u>73,494</u></u>       | <u><u>(54,637)</u></u>     | <u><u>18,857</u></u>      |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2021**

**12. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                             | At 1.8.19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.21<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 291,144        | 5,232                            | 21,537                             | 317,913            |
| Interest Fund               | -              | 115                              | (115)                              | -                  |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | 175            | (2,001)                          | 1,826                              | -                  |
| Friends of Guiding Fund     | 42,543         | 3,121                            | -                                  | 45,664             |
| PR Fund                     | 194            | (890)                            | 696                                | -                  |
| Penmaen Running Costs       | -              | 24,512                           | (24,512)                           | -                  |
| Other Events                | -              | (618)                            | 568                                | (50)               |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
|                             | <u>341,324</u> | <u>29,471</u>                    | <u>-</u>                           | <u>370,795</u>     |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 164,816        | 776                              | -                                  | 165,592            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <u>166,842</u> | <u>776</u>                       | <u>-</u>                           | <u>167,618</u>     |
| <b>TOTAL FUNDS</b>          | <u>508,166</u> | <u>30,247</u>                    | <u>-</u>                           | <u>538,413</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 81,054                     | (75,822)                   | 5,232                     |
| Interest Fund               | 115                        | -                          | 115                       |
| Training Fund               | 1,515                      | (3,516)                    | (2,001)                   |
| Friends of Guiding Fund     | 3,635                      | (514)                      | 3,121                     |
| PR Fund                     | -                          | (890)                      | (890)                     |
| Penmaen Running Costs       | 26,296                     | (1,784)                    | 24,512                    |
| Other Events                | 1,891                      | (2,509)                    | (618)                     |
|                             | <u>114,506</u>             | <u>(85,035)</u>            | <u>29,471</u>             |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 5,270                      | (4,494)                    | 776                       |
|                             | <u>119,776</u>             | <u>(89,529)</u>            | <u>30,247</u>             |

GIRL GUIDING WEST GLAMORGAN

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2021

13. RELATED PARTY DISCLOSURES

Trustees' expenses reimbursed

R Chilvers £66

J Jones £82

A Hughes £288

M Rees £50

**GIRL GUIDING WEST GLAMORGAN**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2021**

|                                 | 31.7.21<br>£ | 31.7.20<br>£ |
|---------------------------------|--------------|--------------|
| <b>INCOME AND ENDOWMENTS</b>    |              |              |
| <b>Donations and legacies</b>   |              |              |
| Gifts                           | (1)          | (1)          |
| Donations                       | -            | 1,210        |
|                                 | (1)          | 1,209        |
| <b>Investment income</b>        |              |              |
| Investment Income               | 1,119        | 795          |
| <b>Charitable activities</b>    |              |              |
| Shop Income                     | 8,637        | 19,598       |
| Training                        | 830          | -            |
| Fundraising                     | 7,697        | 31,892       |
| Grants                          | 28,000       | 20,000       |
|                                 | 45,164       | 71,490       |
| <b>Total incoming resources</b> | 46,282       | 73,494       |
| <b>EXPENDITURE</b>              |              |              |
| <b>Charitable activities</b>    |              |              |
| Postage and stationery          | -            | 17           |
| Sundries                        | 34,292       | 54,020       |
|                                 | 34,292       | 54,037       |
| <b>Support costs</b>            |              |              |
| <b>Governance costs</b>         |              |              |
| Accountancy and legal fees      | 600          | 600          |
| <b>Total resources expended</b> | 34,892       | 54,637       |
| <b>Net income</b>               | 11,390       | 18,857       |

This page does not form part of the statutory financial statements

**WEST GLAMORGAN GIRL GUIDES ASSOCIATION**

England & Wales - Charity number 524962

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# Accounts

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REGISTERED CHARITY NUMBER: 524962

REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020  
FOR  
GIRLGUIDING WEST GLAMORGAN

Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

**GIRLGUIDING WEST GLAMORGAN**

**CONTENTS OF THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 JULY 2020**

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| <b>Independent Examiner's Report</b>              | 3           |
| <b>Statement of Financial Activities</b>          | 4           |
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## GIRLGUIDING WEST GLAMORGAN

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 JULY 2020

The trustees present their report with the financial statements of the charity for the year ended 31 July 2020. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The main purpose of the charity is to administer a Girl Guides Association.

The Charity's aim is to develop its young people in achieving their physical, intellectual, social and spiritual potential as individuals, as responsible citizens and as members of the local, national and international communities.

The County has paid due regard to the Commission's guidance on public benefit, as service to the community remains a core objective of the girlguiding movement. It remains part of the promise that every individual makes "to serve the Queen and my community". The organisation aims to develop young people that consider and respect the community that they live and grow up in to become responsible members of the community.

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Charitable activities**

The activities of the Charity have been impacted by the Coronavirus pandemic. On 16 March 2020, Girlguiding suspended all face to face meetings and the Charity has had to adapt to continue with its activities.

In October 2019, over 150 Guides enjoyed an evening at an indoor play centre. The evening was very successful and a similar evening was planned for the Brownies, unfortunately this had to be cancelled due to pandemic.

Members of all ages were able to take part in a craft day in November with the activities being run by members of the Trefoil Guild. In February 2020, the Charity organised a space themed STEM day.

The Charity's training programme began with a successful "County Weekend", which was held at Broneirion, Girlguiding Cymru's training centre. Other trainings were held locally including First Response trainings and Safe Space trainings. Since March, Girlguiding and Girlguiding Cymru have provided virtual trainings which members are able to take part in.

The County's residential centre (Parkmill) closed as a result of the suspension of face-to-face meetings and its campsite (Penmaen) did not open this year and this is reflected in the drop in income. The Charity has received grants which helped to mitigate the impact of Coronavirus pandemic on these properties.

When face to face meetings were suspended, some units started to meet virtually, some provided activity packs and some posted activities online, whilst others have been suspended. Girlguiding have provided guidance about returning to face-to-face meetings, but ongoing restrictions have meant that for most units this has not been possible and it is unclear whether all units will resume. Many leaders have been shielding or are key workers.

#### **FINANCIAL REVIEW**

##### **Reserves policy**

The Charity's policy is to keep a minimum in general fund to run the County for 12 months. The census money exceeds the annual running costs and so no fundraising for general funds is required.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

##### **Recruitment and appointment of new trustees**

The County Commissioner is appointed by the Welsh Executive, the County Secretary and County Treasurer by the County Commissioner and Division Commissioners by the District Commissioner and County Commissioner.

##### **Organisational structure**

The charity is managed by trustees comprising of the County Commissioner, County Secretary, County Treasurer and Division Commissioners who are responsible for providing support for the Girl Guides in the area.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

524962

GIRLGUIDING WEST GLAMORGAN

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 JULY 2020

**Principal address**

8, New Henry Street  
Neath  
Swansea  
SA11 1PH

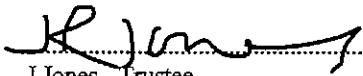
**Trustees**

J Jones  
M Rees  
K Dowdall  
N Lloyd (resigned 1.10.19)  
S Woodley  
K Morgan (appointed 1.9.19) (resigned 30.9.20)  
A Hughes  
R Chilvers  
J Davies (appointed 1.3.20)

**Independent Examiner**

Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

Approved by order of the board of trustees on 11<sup>th</sup> November 2020 and signed on its behalf by:

  
.....  
J Jones - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRLGUIDING WEST GLAMORGAN**

**Independent examiner's report to the trustees of Girlguiding West Glamorgan**

I report to the charity trustees on my examination of the accounts of Girlguiding West Glamorgan (the Trust) for the year ended 31 July 2020.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Janet Jenkins FCCA  
ACCA  
Janet D Jenkins Ltd  
60, Saint Teilo Street  
Pontarddulais  
Swansea  
SA4 8SY

Date: 11th November 2020

**GIRLGUIDING WEST GLAMORGAN**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2020**

|                                    | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.7.20<br>Total<br>funds<br>£ | 31.7.19<br>Total<br>funds<br>£ |
|------------------------------------|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                            |                          |                                |                                |
| Donations and legacies             | 2     | 1,148                      | 61                       | 1,209                          | 625                            |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Camp and Pack Holiday Activities   | 4     | 2,237                      | -                        | 2,237                          | 5,723                          |
| Training                           |       | 1,515                      | -                        | 1,515                          | 1,082                          |
| Fundraising                        |       | 1,209                      | 2,644                    | 3,853                          | 5,783                          |
| Parkmill Activity Centre           |       | 11,780                     | -                        | 11,780                         | 34,182                         |
| Census                             |       | 9,307                      | -                        | 9,307                          | 6,151                          |
| Events & Sundries                  |       | 3,200                      | -                        | 3,200                          | 1,983                          |
| Grant                              |       | 20,000                     | -                        | 20,000                         | -                              |
| Shop                               |       | 19,598                     | -                        | 19,598                         | 28,105                         |
| Investment income                  | 3     | 306                        | 489                      | 795                            | 570                            |
| <b>Total</b>                       |       | <b>70,300</b>              | <b>3,194</b>             | <b>73,494</b>                  | <b>84,204</b>                  |
| <b>EXPENDITURE ON</b>              |       |                            |                          |                                |                                |
| <b>Charitable activities</b>       |       |                            |                          |                                |                                |
| Camp and Pack Holiday Activities   | 5     | -                          | -                        | -                              | 1,883                          |
| Training                           |       | 3,516                      | -                        | 3,516                          | 1,221                          |
| Fundraising                        |       | 150                        | 480                      | 630                            | 480                            |
| Parkmill Activity Centre           |       | 16,722                     | -                        | 16,722                         | 18,709                         |
| Census                             |       | 2,819                      | -                        | 2,819                          | 762                            |
| Girlguiding                        |       | 5,089                      | -                        | 5,089                          | 6,644                          |
| Events & Sundries                  |       | 5,042                      | -                        | 5,042                          | 3,745                          |
| Grant                              |       | 1,196                      | -                        | 1,196                          | 550                            |
| Shop                               |       | 19,623                     | -                        | 19,623                         | 21,570                         |
| <b>Total</b>                       |       | <b>54,157</b>              | <b>480</b>               | <b>54,637</b>                  | <b>55,564</b>                  |
| <b>NET INCOME</b>                  |       | <b>16,143</b>              | <b>2,714</b>             | <b>18,857</b>                  | <b>28,640</b>                  |
| <b>RECONCILIATION OF FUNDS</b>     |       |                            |                          |                                |                                |
| <b>Total funds brought forward</b> |       | <b>341,324</b>             | <b>166,842</b>           | <b>508,166</b>                 | <b>479,526</b>                 |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>357,467</b>             | <b>169,556</b>           | <b>527,023</b>                 | <b>508,166</b>                 |

The notes form part of these financial statements


**GIRLGUIDING WEST GLAMORGAN**

**BALANCE SHEET**

**31 JULY 2020**

|  | Notes | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | 31.7.20<br>Total<br>funds<br>£ | 31.7.19<br>Total<br>funds<br>£ |
|--|-------|----------------------------|--------------------------|--------------------------------|--------------------------------|
| <b>FIXED ASSETS</b>                              |       |                            |                          |                                |                                |
| Tangible assets                                  | 8     | 152,308                    | -                        | 152,308                        | 152,308                        |
| <b>CURRENT ASSETS</b>                            |       |                            |                          |                                |                                |
| Stocks   | 9     | 21,614                     | -                        | 21,614                         | 23,671                         |
| Cash at bank and in hand                         |       | 184,146                    | 169,556                  | 353,702                        | 332,789                        |
|  |       | <u>205,760</u>             | <u>169,556</u>           | <u>375,316</u>                 | <u>356,460</u>                 |
| <b>CREDITORS</b>                                 |       |                            |                          |                                |                                |
| Amounts falling due within one year              | 10    | (601)                      | -                        | (601)                          | (602)                          |
| <b>NET CURRENT ASSETS</b>                        |       | <u>205,159</u>             | <u>169,556</u>           | <u>374,715</u>                 | <u>355,858</u>                 |
| <b>TOTAL ASSETS LESS CURRENT<br/>LIABILITIES</b> |       | <u>357,467</u>             | <u>169,556</u>           | <u>527,023</u>                 | <u>508,166</u>                 |
| <b>NET ASSETS</b>                                |       | <u>357,467</u>             | <u>169,556</u>           | <u>527,023</u>                 | <u>508,166</u>                 |
| <b>FUNDS</b>                                     | 11    |                            |                          |                                |                                |
| Unrestricted funds                               |       |                            |                          | 357,467                        | 341,324                        |
| Restricted funds                                 |       |                            |                          | 169,556                        | 166,842                        |
| <b>TOTAL FUNDS</b>                               |       |                            |                          | <u>527,023</u>                 | <u>508,166</u>                 |

The financial statements were approved by the Board of Trustees and authorised for issue on ~~11.11.20~~ 11th November 2020 and were signed on its behalf by:

  
J Jones - Trustee

## GIRLGUIDING WEST GLAMORGAN

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

|                       |               |
|-----------------------|---------------|
| Fixtures and fittings | - 20% on cost |
| Computer equipment    | - 33% on cost |

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

**2. DONATIONS AND LEGACIES**

|           |              |            |
|-----------|--------------|------------|
|           | 31.7.20      | 31.7.19    |
|           | £            | £          |
| Gifts     | (1)          | -          |
| Donations | 1,210        | 625        |
|           | <u>1,209</u> | <u>625</u> |

**3. INVESTMENT INCOME**

|                   |            |            |
|-------------------|------------|------------|
|                   | 31.7.20    | 31.7.19    |
|                   | £          | £          |
| Investment Income | 795        | 570        |
|                   | <u>795</u> | <u>570</u> |

**4. INCOME FROM CHARITABLE ACTIVITIES**

|             | Camp and<br>Pack<br>Holiday<br>Activities<br>£ | Training<br>£ | Fundraising<br>£ | Parkmill<br>Activity<br>Centre<br>£ | Census<br>£     |
|-------------|--|---------------|------------------|-------------------------------------|-----------------|
| Shop Income | -  | -             | -                | -                                   | -               |
| Fundraising | 2,237  | 1,515         | 3,853            | 11,780                              | 9,307           |
| Grants      | -  | -             | -                | -                                   | -               |
|             | <u>2,237</u>                                   | <u>1,515</u>  | <u>3,853</u>     | <u>11,780</u>                       | <u>9,307</u>    |
|             |  |               |                  | 31.7.20                             | 31.7.19         |
|             |  |               |                  | Total                               | Total           |
|             | Events &<br>Sundries<br>£                      | Grant<br>£    | Shop<br>£        | activities<br>£                     | activities<br>£ |
| Shop Income | -  | -             | 19,598           | 19,598                              | 28,105          |
| Fundraising | 3,200  | -             | -                | 31,892                              | 54,904          |
| Grants      | -  | 20,000        | -                | 20,000                              | -               |
|             | <u>3,200</u>                                   | <u>20,000</u> | <u>19,598</u>    | <u>71,490</u>                       | <u>83,009</u>   |

**5. CHARITABLE ACTIVITIES COSTS**

|                          | Direct<br>Costs<br>£ | Support<br>costs<br>£ | Totals<br>£   |
|--------------------------|----------------------|-----------------------|---------------|
| Training                 | 3,516                | -                     | 3,516         |
| Fundraising              | 630                  | -                     | 630           |
| Parkmill Activity Centre | 16,722               | -                     | 16,722        |
| Census                   | 2,819                | -                     | 2,819         |
| Girlguiding              | 4,489                | 600                   | 5,089         |
| Events & Sundries        | 5,042                | -                     | 5,042         |
| Grant                    | 1,196                | -                     | 1,196         |
| Shop                     | 19,623               | -                     | 19,623        |
|                          | <u>54,037</u>        | <u>600</u>            | <u>54,637</u> |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 July 2020 nor for the year ended 31 July 2019.

**Trustees' expenses**

The following trustees received expenses during the year:-

|                |      |
|----------------|------|
| Julie Jones    | £773 |
| Rhian Chilvers | £96  |
| Margaret Rees  | £18  |
| Alison Hughes  | £513 |

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

|                                   | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>£ |
|-----------------------------------|----------------------------|--------------------------|---------------------|
| <b>INCOME AND ENDOWMENTS FROM</b> |                            |                          |                     |
| Donations and legacies            | 626                        | (1)                      | 625                 |
| <b>Charitable activities</b>      |                            |                          |                     |
| Camp and Pack Holiday Activities  | 5,723                      | -                        | 5,723               |
| Training                          | 1,082                      | -                        | 1,082               |
| Fundraising                       | 5,783                      | -                        | 5,783               |
| Parkmill Activity Centre          | 25,379                     | 8,803                    | 34,182              |
| Census                            | 6,151                      | -                        | 6,151               |
| Events & Sundries                 | 1,983                      | -                        | 1,983               |
| Shop                              | 28,105                     | -                        | 28,105              |
| Investment income                 | 197                        | 373                      | 570                 |
| <b>Total</b>                      | <b>75,029</b>              | <b>9,175</b>             | <b>84,204</b>       |
| <b>EXPENDITURE ON</b>             |                            |                          |                     |
| <b>Charitable activities</b>      |                            |                          |                     |
| Camp and Pack Holiday Activities  | 1,883                      | -                        | 1,883               |
| Training                          | 1,221                      | -                        | 1,221               |
| Fundraising                       | -                          | 480                      | 480                 |
| Parkmill Activity Centre          | 18,709                     | -                        | 18,709              |
| Census                            | 762                        | -                        | 762                 |
| Girlguiding                       | 6,644                      | -                        | 6,644               |
| Events & Sundries                 | 3,745                      | -                        | 3,745               |
| Grant                             | 550                        | -                        | 550                 |
| Shop                              | 21,570                     | -                        | 21,570              |
| <b>Total</b>                      | <b>55,084</b>              | <b>480</b>               | <b>55,564</b>       |
| <b>NET INCOME</b>                 | <b>19,945</b>              | <b>8,695</b>             | <b>28,640</b>       |
| <b>Transfers between funds</b>    | <b>(1,752)</b>             | <b>1,752</b>             | <b>-</b>            |
| <b>Net movement in funds</b>      | <b>18,193</b>              | <b>10,447</b>            | <b>28,640</b>       |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

|  |         |                            |                                  |                            |
|--|---------|----------------------------|----------------------------------|----------------------------|
| <b>7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued</b> |         |                            |                                  |                            |
|  |         | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£         | Total<br>funds<br>£        |
| <b>RECONCILIATION OF FUNDS</b>   |         |                            |                                  |                            |
| Total funds brought forward  |         | 323,131                    | 156,395                          | 479,526                    |
|  |         | <hr/>                      | <hr/>                            | <hr/>                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b>   |         | <u>341,324</u>             | <u>166,842</u>                   | <u>508,166</u>             |
| <b>8. TANGIBLE FIXED ASSETS</b>  |         |                            |                                  |                            |
|  |         | Freehold<br>property<br>£  | Fixtures<br>and<br>fittings<br>£ | Computer<br>equipment<br>£ |
|  |         |                            |                                  | Totals<br>£                |
| <b>COST</b>  |         |                            |                                  |                            |
| At 1 August 2019 and 31 July 2020  | 152,285 | 3,273                      | 3,251                            | 158,809                    |
|  | <hr/>   | <hr/>                      | <hr/>                            | <hr/>                      |
| <b>DEPRECIATION</b>  |         |                            |                                  |                            |
| At 1 August 2019 and 31 July 2020  | -       | 3,273                      | 3,228                            | 6,501                      |
|  | <hr/>   | <hr/>                      | <hr/>                            | <hr/>                      |
| <b>NET BOOK VALUE</b>  |         |                            |                                  |                            |
| At 31 July 2020  | 152,285 | -                          | 23                               | 152,308                    |
|  | <hr/>   | <hr/>                      | <hr/>                            | <hr/>                      |
| At 31 July 2019  | 152,285 | -                          | 23                               | 152,308                    |
|  | <hr/>   | <hr/>                      | <hr/>                            | <hr/>                      |
| <b>9. STOCKS</b>   |         |                            |                                  |                            |
|  |         |                            |                                  |                            |
| Finished goods   |         |                            | 31.7.20<br>£<br>21,614           | 31.7.19<br>£<br>23,671     |
|  |         |                            | <hr/>                            | <hr/>                      |
| <b>10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>                    |         |                            |                                  |                            |
|  |         |                            |                                  |                            |
| Trade creditors  |         |                            | 31.7.20<br>£<br>1                | 31.7.19<br>£<br>2          |
| Other creditors  |         |                            | 600                              | 600                        |
|  |         |                            | <hr/>                            | <hr/>                      |
|  |         |                            | <u>601</u>                       | <u>602</u>                 |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

**11. MOVEMENT IN FUNDS**

|                             | At 1.8.19<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.20<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 291,144        | 6,457                            | 8,875                              | 306,476            |
| Interest Fund               | -              | 115                              | (115)                              | -                  |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | 175            | (2,001)                          | 1,016                              | (810)              |
| Friends of Guiding Fund     | 42,543         | 2,040                            | -                                  | 44,583             |
| PR Fund                     | 194            | (890)                            | 696                                | -                  |
| Penmaen Running Costs       | -              | 11,040                           | (11,040)                           | -                  |
| Other Events                | -              | (618)                            | 568                                | (50)               |
| Penclawdd Brownies          | 779            | -                                | -                                  | 779                |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 341,324        | 16,143                           | -                                  | 357,467            |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 164,816        | 2,714                            | -                                  | 167,530            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 166,842        | 2,714                            | -                                  | 169,556            |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
| <b>TOTAL FUNDS</b>          | <b>508,166</b> | <b>18,857</b>                    | <b>-</b>                           | <b>527,023</b>     |
|                             | <hr/> <hr/>    | <hr/> <hr/>                      | <hr/> <hr/>                        | <hr/> <hr/>        |

Net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 52,002                     | (45,545)                   | 6,457                     |
| Interest Fund               | 115                        | -                          | 115                       |
| Training Fund               | 1,515                      | (3,516)                    | (2,001)                   |
| Friends of Guiding Fund     | 2,541                      | (501)                      | 2,040                     |
| PR Fund                     | -                          | (890)                      | (890)                     |
| Penmaen Running Costs       | 12,236                     | (1,196)                    | 11,040                    |
| Other Events                | 1,891                      | (2,509)                    | (618)                     |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
|                             | 70,300                     | (54,157)                   | 16,143                    |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 3,194                      | (480)                      | 2,714                     |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>          | <b>73,494</b>              | <b>(54,637)</b>            | <b>18,857</b>             |
|                             | <hr/> <hr/>                | <hr/> <hr/>                | <hr/> <hr/>               |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

**11. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

|                             | At 1.8.18<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.19<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 277,632        | 18,033                           | (4,521)                            | 291,144            |
| International Fund          | -              | (550)                            | 550                                | -                  |
| Interest Fund               | -              | 119                              | (119)                              | -                  |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | -              | (140)                            | 315                                | 175                |
| Friends of Guiding Fund     | 41,792         | 751                              | -                                  | 42,543             |
| PR Fund                     | 554            | (360)                            | -                                  | 194                |
| Penmaen Running Costs       | (3,336)        | 3,840                            | (504)                              | -                  |
| Other Events                | -              | (2,527)                          | 2,527                              | -                  |
| Penclawdd Brownies          | -              | 779                              | -                                  | 779                |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 323,131        | 19,945                           | (1,752)                            | 341,324            |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 154,369        | 8,695                            | 1,752                              | 164,816            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <hr/>          | <hr/>                            | <hr/>                              | <hr/>              |
|                             | 156,395        | 8,695                            | 1,752                              | 166,842            |
| <b>TOTAL FUNDS</b>          | <hr/> <hr/>    | <hr/> <hr/>                      | <hr/> <hr/>                        | <hr/> <hr/>        |
|                             | 479,526        | 28,640                           | -                                  | 508,166            |

Comparative net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 64,652                     | (46,619)                   | 18,033                    |
| International Fund          | -                          | (550)                      | (550)                     |
| Interest Fund               | 119                        | -                          | 119                       |
| Training Fund               | 1,081                      | (1,221)                    | (140)                     |
| Friends of Guiding Fund     | 1,457                      | (706)                      | 751                       |
| PR Fund                     | -                          | (360)                      | (360)                     |
| Penmaen Running Costs       | 5,723                      | (1,883)                    | 3,840                     |
| Other Events                | 1,218                      | (3,745)                    | (2,527)                   |
| Penclawdd Brownies          | 779                        | -                          | 779                       |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
|                             | 75,029                     | (55,084)                   | 19,945                    |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 9,175                      | (480)                      | 8,695                     |
|                             | <hr/>                      | <hr/>                      | <hr/>                     |
| <b>TOTAL FUNDS</b>          | <hr/> <hr/>                | <hr/> <hr/>                | <hr/> <hr/>               |
|                             | 84,204                     | (55,564)                   | 28,640                    |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 JULY 2020**

**11. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

|                             | At 1.8.18<br>£ | Net<br>movement<br>in funds<br>£ | Transfers<br>between<br>funds<br>£ | At<br>31.7.20<br>£ |
|-----------------------------|----------------|----------------------------------|------------------------------------|--------------------|
| <b>Unrestricted funds</b>   |                |                                  |                                    |                    |
| General fund                | 277,632        | 24,490                           | 4,354                              | 306,476            |
| International Fund          | -              | (550)                            | 550                                | -                  |
| Interest Fund               | -              | 234                              | (234)                              | -                  |
| Penmaen Improvements Fund   | 6,489          | -                                | -                                  | 6,489              |
| Training Fund               | -              | (2,141)                          | 1,331                              | (810)              |
| Friends of Guiding Fund     | 41,792         | 2,791                            | -                                  | 44,583             |
| PR Fund                     | 554            | (1,250)                          | 696                                | -                  |
| Penmaen Running Costs       | (3,336)        | 14,880                           | (11,544)                           | -                  |
| Other Events                | -              | (3,145)                          | 3,095                              | (50)               |
| Penclawdd Brownies          | -              | 779                              | -                                  | 779                |
|                             | <u>323,131</u> | <u>36,088</u>                    | <u>(1,752)</u>                     | <u>357,467</u>     |
| <b>Restricted funds</b>     |                |                                  |                                    |                    |
| Parkmill Refurbishment Fund | 154,369        | 11,409                           | 1,752                              | 167,530            |
| WAGGGS Grant                | 2,026          | -                                | -                                  | 2,026              |
|                             | <u>156,395</u> | <u>11,409</u>                    | <u>1,752</u>                       | <u>169,556</u>     |
| <b>TOTAL FUNDS</b>          | <u>479,526</u> | <u>47,497</u>                    | <u>-</u>                           | <u>527,023</u>     |

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

|                             | Incoming<br>resources<br>£ | Resources<br>expended<br>£ | Movement<br>in funds<br>£ |
|-----------------------------|----------------------------|----------------------------|---------------------------|
| <b>Unrestricted funds</b>   |                            |                            |                           |
| General fund                | 116,654                    | (92,164)                   | 24,490                    |
| International Fund          | -                          | (550)                      | (550)                     |
| Interest Fund               | 234                        | -                          | 234                       |
| Training Fund               | 2,596                      | (4,737)                    | (2,141)                   |
| Friends of Guiding Fund     | 3,998                      | (1,207)                    | 2,791                     |
| PR Fund                     | -                          | (1,250)                    | (1,250)                   |
| Penmaen Running Costs       | 17,959                     | (3,079)                    | 14,880                    |
| Other Events                | 3,109                      | (6,254)                    | (3,145)                   |
| Penclawdd Brownies          | 779                        | -                          | 779                       |
|                             | <u>145,329</u>             | <u>(109,241)</u>           | <u>36,088</u>             |
| <b>Restricted funds</b>     |                            |                            |                           |
| Parkmill Refurbishment Fund | 12,369                     | (960)                      | 11,409                    |
| <b>TOTAL FUNDS</b>          | <u>157,698</u>             | <u>(110,201)</u>           | <u>47,497</u>             |

**GIRLGUIDING WEST GLAMORGAN**

**NOTES TO THE FINANCIAL STATEMENTS - continued**  
**FOR THE YEAR ENDED 31 JULY 2020**

**12. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2020.

**GIRLGUIDING WEST GLAMORGAN**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 31 JULY 2020**

|                                 | 31.7.20              | 31.7.19              |
|---------------------------------|----------------------|----------------------|
|                                 | £                    | £                    |
| <b>INCOME AND ENDOWMENTS</b>    |                      |                      |
| <b>Donations and legacies</b>   |                      |                      |
| Gifts                           | (1)                  | -                    |
| Donations                       | 1,210                | 625                  |
|                                 | <u>1,209</u>         | <u>625</u>           |
| <b>Investment income</b>        |                      |                      |
| Investment Income               | 795                  | 570                  |
| <b>Charitable activities</b>    |                      |                      |
| Shop Income                     | 19,598               | 28,105               |
| Fundraising                     | 31,892               | 54,904               |
| Grants                          | 20,000               | -                    |
|                                 | <u>71,490</u>        | <u>83,009</u>        |
| <b>Total incoming resources</b> | <u>73,494</u>        | <u>84,204</u>        |
| <b>EXPENDITURE</b>              |                      |                      |
| <b>Charitable activities</b>    |                      |                      |
| Postage and stationery          | 17                   | 132                  |
| Sundries                        | 54,020               | 54,820               |
|                                 | <u>54,037</u>        | <u>54,952</u>        |
| <b>Support costs</b>            |                      |                      |
| <b>Governance costs</b>         |                      |                      |
| Accountancy and legal fees      | 600                  | 612                  |
| <b>Total resources expended</b> | <u>54,637</u>        | <u>55,564</u>        |
| <b>Net income</b>               | <u><u>18,857</u></u> | <u><u>28,640</u></u> |

This page does not form part of the statutory financial statements