

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 JULY 2020
FOR
GIRLGUIDDING 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 2020

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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

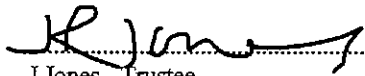
Trustees

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 11th 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 funds £	Restricted funds £	31.7.20 Total funds £	31.7.19 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,148	61	1,209	625
Charitable activities	4				
Camp and Pack Holiday Activities		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
Total		70,300	3,194	73,494	84,204
EXPENDITURE ON					
Charitable activities	5				
Camp and Pack Holiday Activities		-	-	-	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
Total		54,157	480	54,637	55,564
NET INCOME		16,143	2,714	18,857	28,640
RECONCILIATION OF FUNDS					
Total funds brought forward		341,324	166,842	508,166	479,526
TOTAL FUNDS CARRIED FORWARD		357,467	169,556	527,023	508,166

The notes form part of these financial statements

GIRLGUIDING WEST GLAMORGAN

BALANCE SHEET

31 JULY 2020

	Notes	Unrestricted funds £	Restricted funds £	31.7.20 Total funds £	31.7.19 Total funds £
FIXED ASSETS					
Tangible assets	8	152,308	-	152,308	152,308
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	10	(601)	-	(601)	(602)
NET CURRENT ASSETS		<u>205,159</u>	<u>169,556</u>	<u>374,715</u>	<u>355,858</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>357,467</u>	<u>169,556</u>	<u>527,023</u>	<u>508,166</u>
NET ASSETS		<u>357,467</u>	<u>169,556</u>	<u>527,023</u>	<u>508,166</u>
FUNDS	11				
Unrestricted funds				357,467	341,324
Restricted funds				169,556	166,842
TOTAL FUNDS				<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 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 Pack Holiday Activities	Training	Fundraising	Parkmill Activity Centre	Census
	£	£	£	£	£
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
	Events & Sundries	Grant	Shop	Total activities	Total activities
	£	£	£	£	£
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 Costs	Support costs	Totals
	£	£	£
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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	626	(1)	625
Charitable activities			
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
Total	75,029	9,175	84,204
EXPENDITURE ON			
Charitable activities			
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
Total	55,084	480	55,564
NET INCOME	19,945	8,695	28,640
Transfers between funds	(1,752)	1,752	-
Net movement in funds	18,193	10,447	28,640

GIRLGUIDING WEST GLAMORGAN

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	323,131	156,395	479,526
TOTAL FUNDS CARRIED FORWARD	<u>341,324</u>	<u>166,842</u>	<u>508,166</u>

8. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2019 and 31 July 2020	<u>152,285</u>	<u>3,273</u>	<u>3,251</u>	<u>158,809</u>
DEPRECIATION				
At 1 August 2019 and 31 July 2020	<u>-</u>	<u>3,273</u>	<u>3,228</u>	<u>6,501</u>
NET BOOK VALUE				
At 31 July 2020	<u>152,285</u>	<u>-</u>	<u>23</u>	<u>152,308</u>
At 31 July 2019	<u>152,285</u>	<u>-</u>	<u>23</u>	<u>152,308</u>

9. STOCKS

	31.7.20 £	31.7.19 £
Finished goods	<u>21,614</u>	<u>23,671</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.20 £	31.7.19 £
Trade creditors	1	2
Other creditors	<u>600</u>	<u>600</u>
	<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 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<u>508,166</u>	<u>18,857</u>	<u>-</u>	<u>527,023</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Parkmill Refurbishment Fund	3,194	(480)	2,714
	<u>73,494</u>	<u>(54,637)</u>	<u>18,857</u>

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 £	Net movement in funds £	Transfers between funds £	At 31.7.19 £
Unrestricted funds				
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
	<u>323,131</u>	<u>19,945</u>	<u>(1,752)</u>	<u>341,324</u>
Restricted funds				
Parkmill Refurbishment Fund	154,369	8,695	1,752	164,816
WAGGGS Grant	2,026	-	-	2,026
	<u>156,395</u>	<u>8,695</u>	<u>1,752</u>	<u>166,842</u>
TOTAL FUNDS	<u>479,526</u>	<u>28,640</u>	<u>-</u>	<u>508,166</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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
	<u>75,029</u>	<u>(55,084)</u>	<u>19,945</u>
Restricted funds			
Parkmill Refurbishment Fund	9,175	(480)	8,695
TOTAL FUNDS	<u>84,204</u>	<u>(55,564)</u>	<u>28,640</u>

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 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Parkmill Refurbishment Fund	12,369	(960)	11,409
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	-
Donations	1,210	625
	<hr/> 1,209	<hr/> 625
Investment income		
Investment Income	795	570
Charitable activities		
Shop Income	19,598	28,105
Fundraising	31,892	54,904
Grants	20,000	-
	<hr/> 71,490	<hr/> 83,009
Total incoming resources	<hr/> 73,494	<hr/> 84,204
EXPENDITURE		
Charitable activities		
Postage and stationery	17	132
Sundries	54,020	54,820
	<hr/> 54,037	<hr/> 54,952
Support costs		
Governance costs		
Accountancy and legal fees	600	612
Total resources expended	<hr/> 54,637	<hr/> 55,564
Net income	<hr/> <hr/> 18,857	<hr/> <hr/> 28,640

This page does not form part of the statutory financial statements