

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

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2021

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5
Notes to the Financial Statements	6 to 13
Detailed Statement of Financial Activities	14

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 ^{25th} 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 funds £	Restricted funds £	31.7.21 Total funds £	31.7.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	(1)	(1)	1,209
Charitable activities	4				
Camp and Pack Holiday Activities		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
Total		44,206	2,076	46,282	73,494
EXPENDITURE ON					
Charitable activities	5				
Camp and Pack Holiday Activities		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
Total		30,878	4,014	34,892	54,637
NET INCOME/(EXPENDITURE)		13,328	(1,938)	11,390	18,857
RECONCILIATION OF FUNDS					
Total funds brought forward		357,467	169,556	527,023	508,166
TOTAL FUNDS CARRIED FORWARD		370,795	167,618	538,413	527,023


The notes form part of these financial statements

GIRLGUIDING WEST GLAMORGAN

BALANCE SHEET
31 JULY 2021

	Notes	Unrestricted funds £	Restricted funds £	31.7.21 Total funds £	31.7.20 Total funds £
FIXED ASSETS					
Tangible assets	8	152,308	-	152,308	152,308
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	11	(604)	-	(604)	(601)
NET CURRENT ASSETS		<u>218,487</u>	<u>167,618</u>	<u>386,105</u>	<u>374,715</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>370,795</u>	<u>167,618</u>	<u>538,413</u>	<u>527,023</u>
NET ASSETS		<u>370,795</u>	<u>167,618</u>	<u>538,413</u>	<u>527,023</u>
FUNDS	12				
Unrestricted funds				370,795	357,467
Restricted funds				167,618	169,556
TOTAL FUNDS				<u>538,413</u>	<u>527,023</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25th May 2022 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 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**

2. DONATIONS AND LEGACIES

	31.7.21	31.7.20
	£	£
Gifts	(1)	(1)
Donations	-	1,210
	<u>(1)</u>	<u>1,209</u>

3. INVESTMENT INCOME

	31.7.21	31.7.20
	£	£
Investment Income	1,119	795
	<u>1,119</u>	<u>795</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Camp and Pack Holiday Activities £	Training £	Fundraising £	Parkmill Activity Centre £	Census £
Shop Income	-	-	-	-	-
Training	-	830	-	-	-
Fundraising	60	-	2,059	796	4,584
Grants	-	-	-	14,000	-
	<u>60</u>	<u>830</u>	<u>2,059</u>	<u>14,796</u>	<u>4,584</u>
				31.7.21	31.7.20
	Events & Sundries £	Grant £	Shop £	Total activities £	Total activities £
Shop Income	-	-	8,637	8,637	19,598
Training	-	-	-	830	-
Fundraising	198	-	-	7,697	31,892
Grants	-	14,000	-	28,000	20,000
	<u>198</u>	<u>14,000</u>	<u>8,637</u>	<u>45,164</u>	<u>71,490</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Camp and Pack Holiday Activities	588	-	588
Fundraising	448	-	448
Parkmill Activity Centre	23,525	-	23,525
Census	485	-	485
Girlguiding	1,806	600	2,406
Events & Sundries	402	-	402
Shop	7,038	-	7,038
	<u>34,292</u>	<u>600</u>	<u>34,892</u>

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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	1,148	61	1,209
Charitable activities			
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
Total	70,300	3,194	73,494
EXPENDITURE ON			
Charitable activities			
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
Total	54,157	480	54,637
NET INCOME	16,143	2,714	18,857
RECONCILIATION OF FUNDS			
Total funds brought forward	341,324	166,842	508,166

GIRLGUIDING WEST GLAMORGAN

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted funds £	Restricted funds £	Total funds £	
TOTAL FUNDS CARRIED FORWARD	<u>357,467</u>	<u>169,556</u>	<u>527,023</u>	
8. TANGIBLE FIXED ASSETS				
	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2020 and 31 July 2021	<u>152,285</u>	<u>3,273</u>	<u>3,251</u>	<u>158,809</u>
DEPRECIATION				
At 1 August 2020 and 31 July 2021	<u>-</u>	<u>3,273</u>	<u>3,228</u>	<u>6,501</u>
NET BOOK VALUE				
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>
9. STOCKS				
Finished goods			31.7.21 £ <u>21,941</u>	31.7.20 £ <u>21,614</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Other debtors			31.7.21 £ <u>895</u>	31.7.20 £ <u>-</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Trade creditors			31.7.21 £ 4	31.7.20 £ 1
Other creditors			<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 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
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>
Restricted funds				
Parkmill Refurbishment Fund	167,530	(1,938)	-	165,592
WAGGS Grant	2,026	-	-	2,026
	<u>169,556</u>	<u>(1,938)</u>	<u>-</u>	<u>167,618</u>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Parkmill Refurbishment Fund	2,076	(4,014)	(1,938)
	<u>46,282</u>	<u>(34,892)</u>	<u>11,390</u>
TOTAL FUNDS	<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 £	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>

Comparative 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>
TOTAL FUNDS	<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 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 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Parkmill Refurbishment Fund	5,270	(4,494)	776
	<u>5,270</u>	<u>(4,494)</u>	<u>776</u>
TOTAL FUNDS	<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 £	31.7.20 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	(1)	(1)
Donations	-	1,210
	(1)	1,209
Investment income		
Investment Income	1,119	795
Charitable activities		
Shop Income	8,637	19,598
Training	830	-
Fundraising	7,697	31,892
Grants	28,000	20,000
	45,164	71,490
Total incoming resources	46,282	73,494
EXPENDITURE		
Charitable activities		
Postage and stationery	-	17
Sundries	34,292	54,020
	34,292	54,037
Support costs		
Governance costs		
Accountancy and legal fees	600	600
Total resources expended	34,892	54,637
Net income	11,390	18,857

This page does not form part of the statutory financial statements