

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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GIRL GUIDING 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 Teilo Street
Pontarddulais
Swansea
SA4 8SY

Approved by order of the board of trustees on 19th 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').

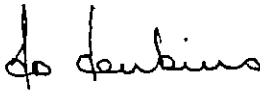
I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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: 19th November 2022

GIRLGUIDING WEST GLAMORGAN

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	31.7.22 Total funds £	31.7.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,021	1	1,022	(1)
Charitable activities	4				
Camp and Pack Holiday Activities		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
Total		38,478	1,913	40,391	46,282
EXPENDITURE ON					
Charitable activities	5				
Camp and Pack Holiday Activities		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
Total		42,096	3,676	45,772	34,892
NET INCOME/(EXPENDITURE)		(3,618)	(1,763)	(5,381)	11,390
RECONCILIATION OF FUNDS					
Total funds brought forward		370,795	167,618	538,413	527,023
TOTAL FUNDS CARRIED FORWARD		367,177	165,855	533,032	538,413

The notes form part of these financial statements

GIRLGUIDING WEST GLAMORGAN

BALANCE SHEET

31 JULY 2022

	Notes	Unrestricted funds £	Restricted funds £	31.7.22 Total funds £	31.7.21 Total funds £
FIXED ASSETS					
Tangible assets	8	152,308	-	152,308	152,308
CURRENT ASSETS					
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>
CREDITORS					
Amounts falling due within one year	11	(632)	1	(631)	(604)
NET CURRENT ASSETS		<u>214,869</u>	<u>165,855</u>	<u>380,724</u>	<u>386,105</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>367,177</u>	<u>165,855</u>	<u>533,032</u>	<u>538,413</u>
NET ASSETS		<u>367,177</u>	<u>165,855</u>	<u>533,032</u>	<u>538,413</u>
FUNDS	12				
Unrestricted funds				367,177	370,795
Restricted funds				165,855	167,618
TOTAL FUNDS				<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

2. DONATIONS AND LEGACIES

	31.7.22	31.7.21
	£	£
Gifts	-	(1)
Donations	1,022	-
	<u>1,022</u>	<u>(1)</u>

3. INVESTMENT INCOME

	31.7.22	31.7.21
	£	£
Investment Income	873	1,119
	<u>873</u>	<u>1,119</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Camp and Pack Holiday Activities £	Fundraising £	Parkmill Activity 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 & Sundries £	Grant £	Shop £	Total activities £
Shop Income	-	-	18,736	18,736
Training	-	-	-	8,637
Fundraising	125	-	-	830
Grants	-	2,000	-	15,760
	<u>125</u>	<u>2,000</u>	<u>18,736</u>	<u>4,000</u>
	<u>125</u>	<u>2,000</u>	<u>18,736</u>	<u>38,496</u>
			<u>38,496</u>	<u>45,164</u>

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support 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 funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	(1)	(1)
Charitable activities			
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
Total	44,206	2,076	46,282
EXPENDITURE ON			
Charitable activities			
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
Total	30,878	4,014	34,892
NET INCOME/(EXPENDITURE)	13,328	(1,938)	11,390
RECONCILIATION OF FUNDS			
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. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued				
	Unrestricted funds £	Restricted funds £	Total funds £	
TOTAL FUNDS CARRIED FORWARD	<u>370,795</u>	<u>167,618</u>	<u>538,413</u>	
8. TANGIBLE FIXED ASSETS				
	Freehold property £	Fixtures and fittings £	Computer equipment £	Totals £
COST				
At 1 August 2021 and 31 July 2022	<u>152,285</u>	<u>3,273</u>	<u>3,251</u>	<u>158,809</u>
DEPRECIATION				
At 1 August 2021 and 31 July 2022	<u>-</u>	<u>3,273</u>	<u>3,228</u>	<u>6,501</u>
NET BOOK VALUE				
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. STOCKS				
			31.7.22 £	31.7.21 £
Finished goods			<u>20,903</u>	<u>21,941</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31.7.22 £	31.7.21 £
Other debtors			<u>1,397</u>	<u>895</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
			31.7.22 £	31.7.21 £
Trade creditors			1	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 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
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>
Restricted funds				
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>
TOTAL FUNDS	<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 resources £	Resources expended £	Movement in funds £
Unrestricted funds			
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>
Restricted funds			
Parkmill Refurbishment Fund	1,913	(3,676)	(1,763)
	<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 £	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
WAGGGS 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>

Comparative 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>2,076</u>	<u>(4,014)</u>	<u>(1,938)</u>
TOTAL FUNDS	<u>46,282</u>	<u>(34,892)</u>	<u>11,390</u>

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 £	Net movement in funds £	Transfers between funds £	At 31.7.22 £
Unrestricted funds				
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
	<u>357,467</u>	<u>9,710</u>	<u>-</u>	<u>367,177</u>
Restricted funds				
Parkmill Refurbishment Fund	167,530	(3,701)	-	163,829
WAGGS Grant	2,026	-	-	2,026
	<u>169,556</u>	<u>(3,701)</u>	<u>-</u>	<u>165,855</u>
TOTAL FUNDS	<u>527,023</u>	<u>6,009</u>	<u>-</u>	<u>533,032</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	62,824	(71,163)	(8,339)
Friends of Guiding Fund	3,122	(157)	2,965
Penmaen Running Costs	16,738	(1,654)	15,084
	<u>82,684</u>	<u>(72,974)</u>	<u>9,710</u>
Restricted funds			
Parkmill Refurbishment Fund	3,989	(7,690)	(3,701)
	<u>86,673</u>	<u>(80,664)</u>	<u>6,009</u>

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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Gifts	-	(1)
Donations	1,022	-
	<u>1,022</u>	<u>(1)</u>
Investment income		
Investment Income	873	1,119
Charitable activities		
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>
Total incoming resources	40,391	46,282
EXPENDITURE		
Charitable activities		
Sundries	45,142	34,292
Support costs		
Governance costs		
Accountancy and legal fees	630	600
Total resources expended	<u>45,772</u>	<u>34,892</u>
Net (expenditure)/income	<u>(5,381)</u>	<u>11,390</u>

This page does not form part of the statutory financial statements