

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**

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**FOR THE YEAR ENDED 31 JULY 2023**

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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.

Morriston 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

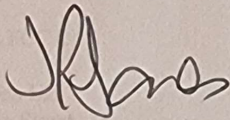
**Trustees**

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 £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
<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	1,072	728	1,800	873
<b>Total</b>		<b>34,888</b>	<b>2,257</b>	<b>37,145</b>	<b>40,391</b>
<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		20,616	-	20,616	18,172
<b>Total</b>		<b>46,039</b>	<b>539</b>	<b>46,578</b>	<b>45,772</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(11,151)</b>	<b>1,718</b>	<b>(9,433)</b>	<b>(5,381)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		367,177	165,855	533,032	538,413
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>356,026</b>	<b>167,573</b>	<b>523,599</b>	<b>533,032</b>

The notes form part of these financial statements

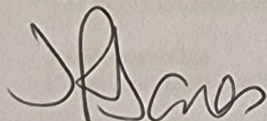


**GIRLGUIDING WEST GLAMORGAN**

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

	Notes	Unrestricted funds £	Restricted funds £	31.7.23 Total funds £	31.7.22 Total funds £
<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**

2. DONATIONS AND LEGACIES		31.7.23	31.7.22	
		£	£	
		1	-	
Gifts		998	1,022	
Donations				
		<u>999</u>	<u>1,022</u>	
3. INVESTMENT INCOME		31.7.23	31.7.22	
		£	£	
		1,800	873	
Investment Income				
4. INCOME FROM CHARITABLE ACTIVITIES				
	Camp and Pack Holiday Activities	Fundraising	Parkmill Activity Centre	Census
	£	£	£	£
Shop Income	-	-	-	-
Camp & Pack Holiday Fees	2,838	-	7,627	-
Fundraising	-	2,274	-	872
Grants	-	-	-	-
	<u>2,838</u>	<u>2,274</u>	<u>7,627</u>	<u>872</u>
	Events & Sundries	Shop	31.7.23 Total activities	31.7.22 Total activities
	£	£	£	£
Shop Income	-	17,052	17,052	18,736
Camp & Pack Holiday Fees	-	-	10,465	-
Fundraising	3,683	-	6,829	15,760
Grants	-	-	-	4,000
	<u>3,683</u>	<u>17,052</u>	<u>34,346</u>	<u>38,496</u>
5. CHARITABLE ACTIVITIES COSTS		Direct Costs	Support 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 funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	1,021	1	1,022
<b>Charitable activities</b>	677	-	677
Camp and Pack Holiday Activities	-	1,270	1,270
Fundraising	9,833	-	9,833
Parkmill Activity Centre	5,855	-	5,855
Census	125	-	125
Events & Sundries	2,000	-	2,000
Grant	18,736	-	18,736
Shop			
Investment income	231	642	873
<b>Total</b>	<b>38,478</b>	<b>1,913</b>	<b>40,391</b>
<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	18,172	-	18,172
<b>Total</b>	<b>42,096</b>	<b>3,676</b>	<b>45,772</b>
<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	370,795	167,618	538,413
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>367,177</b>	<b>165,855</b>	<b>533,032</b>



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

**8. TANGIBLE FIXED ASSETS**

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

**9. STOCKS**

	31.7.23	31.7.22
	£	£
Finished goods	14,925	20,903

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

	31.7.23	31.7.22
	£	£
Other debtors	1,397	1,397

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

	31.7.23	31.7.22
	£	£
Trade creditors	3	1
Other creditors	660	630
	663	631



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

**12. MOVEMENT IN FUNDS**

	At 1.8.22 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<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	-
	367,177	(11,151)	-	356,026
<b>Restricted funds</b>				
Parkmill Refurbishment Fund	163,829	1,718	-	165,547
WAGGGS Grant	2,026	-	-	2,026
	165,855	1,718	-	167,573
<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 resources £	Resources expended £	Movement in funds £
<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)
	34,888	(46,039)	(11,151)
<b>Restricted funds</b>			
Parkmill Refurbishment Fund	2,257	(539)	1,718
<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 £	Net movement in funds £	Transfers between funds £	At 31.7.23 £
<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	-
	370,795	(14,769)	-	356,026
<b>Restricted funds</b>				
Parkmill Refurbishment Fund	165,592	(45)	-	165,547
WAGGGS Grant	2,026	-	-	2,026
	167,618	(45)	-	167,573
<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 resources £	Resources expended £	Movement in funds £
<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)
	73,366	(88,135)	(14,769)
<b>Restricted funds</b>			
Parkmill Refurbishment Fund	4,170	(4,215)	(45)
<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.

Donations and legacies		
Gifts	22	172
Donations		
	99	1,031
Investments income	1,231	833
Interest on loans		
Charitable activities	11,359	10,738
Gifts received	10,465	
Camp & Park Entry Fees	8,329	15,749
Expenditure		3,392
Grant		
	24,348	28,496
	37,145	49,391
Total incoming resources		
<b>EXPENDITURE</b>		
Charitable activities	45,147	47,147
Salaries	1,132	
Travel and transport	45,147	45,147
Support costs		
Governance costs	64	610
Accountancy and legal fees		
	46,588	15,772
Total resources expended		
	91,435	15,580
Net expenditure		



**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