

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020  
FOR  
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
WILTSHIRE SOUTH GUIDES**

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

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For the year ended 31 December 2020**

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**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**GENERAL INFORMATION**

**For the year ended 31 December 2020**

**TRUSTEES:** Mrs Janet Mallard  
Mrs Frances Westlake  
Mrs Karren Madden  
Mrs Sarah Bennet  
Mrs Sheila Clifford  
Mrs Pam Ridley  
Mrs Natalie Clifford

**ADDRESS:** 9 Widbrook Meadow  
Trowbridge  
Wiltshire  
BA14 9SD

**CHARITY REGISTRATION NUMBER:** 1028202

**INDEPENDENT EXAMINER:** Mrs Lucy Pinnock MA MSc FCCA  
28 Bramall Lane  
Stafford  
Staffordshire  
ST16 1JD

**BANKERS** CAF Bank Ltd  
25 Kings Hill Avenue  
Kings Hill  
West Malling  
Kent  
ME19 4JQ

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2020**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2020.

**STATEMENT OF PURPOSE**

Nationally Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

**AIMS AND OBJECTIVES**

Girlguiding is a leading charity for girls and young women in the UK. We build girls' confidence and raise their aspirations. We give them the chance to discover their potential and encourage them to be positive members of society. We give girls the space to have fun, form friendships and have adventures. As a national organisation Girlguiding has nearly half a million members, including trained leaders.

Girlguiding Wiltshire South shares the same aims as Girlguiding nationally and is committed to providing opportunities for all members to develop into good role models for the future and to positively contribute to the community and the environment locally, in the UK and the wider world.

The Association provides a balanced programme of activities. All members from 5-25 are encouraged to develop mentally, physically and spiritually through the Girlguiding programme. In setting our objectives and activities the Trustees have given careful consideration to the Charity Commission guidance on public benefit.

**ORGANISATION**

The Wiltshire South County Guide Association is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is registered as a charity (charity registration number 1028202). It has an operating name of Wiltshire South Guides.

It is situated within the South West Region and is split into five Divisions. Each County Division has a Commissioner who is responsible for the organisation and development in her own area. Commissioners are supported by the Executive Committee which meets regularly. The Trustees are the voting members of the Executive Committee. The Executive Committee are Trustees of the Association. Policies on guiding initiatives and activities are implemented by delegation from County, through to Division, District and finally Unit level. The County is led by one County Commissioner with the support of the Executive Committee members.

The County has 2,330 girls who are supported by 431 adult members and recognised volunteers.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2020**

**REVIEW OF 2020**

The results for the year and the financial position of the Regional Association are as shown in the annexed financial statements.

Up until March 2020 Wiltshire South Guiding had been looking forward to so much – each Division planning and organizing another Division Day, a County PGL Guide weekend, County Camp Fires, Overnights, International and Region ICE trips, Leaders get together, Commissioner Training days and the start of planning a County 'It's a County Bake Off'. Our County Activity Centre, Berwick St James, lost bookings because of the closer due to COVID-19. All units that had bookings for camps or residential were refunded their deposits and County were successful in applying for the Government COVID grant sum of £10,000. The Government grant assisted with refunding of booking deposits and ongoing monthly maintenance bills.

Throughout 2020 Girlguiding took on a new look. Zoom became the 'buzz' word for both leaders and their young members. The County Executive members continued to support those leaders who were unable to consider weekly meetings by keeping in regular contact, advising that it needed to be a leader's decision to manage what they felt able to cope with. A Thank You badge and card was sent to every member in the County as a way of acknowledging the difficult COVID period. Our young members and Leaders took part in their guiding uniform to show their support for members of the NHS by standing weekly on their front door steps clapping and cheering along with thousands of others in the country. Truly an unprecedented time in the history of Girlguiding.

Each month throughout 2020 there had been speculation to hear from the Government and the NYA that Girlguiding could start to meet again rather than by zoom. The words 'lockdown' and 'social distancing' and the wearing of masks to many of us became part of everyday life. Eventually Girlguiding announced that units would be able to return to face to face outdoor meetings only but in order to do this Risk Assessments had to be in place and signed off by Commissioners. In order to support District Commissioners with Risk Assessment queries the Division and County became involved. The County handed the responsibility back to District Commissioners in September 2021 once they were reassured that all Commissioners felt confident.

Many members have been disappointed that international trips at both Unit and Region level have had to be cancelled or postponed. One such unit trip has now become a County international trip for 2022 and it is fully booked. Another trip that will hopefully go ahead in 2022 will be the INTOPS trip being organized by the joint International Adviser of North and South Wiltshire who has managed to keep the interest of all those girls selected and organized a joint badge activity to raise money.

South West Region Girlguiding has enabled Safe Space and First Response Trainings to be provided via zoom ensuring that all leaders have been able to keep 'indate' with their mandatory trainings. The County have an excellent First Aid Adviser who has been able to provide the practical element of the First Response training as soon as COVID guidelines have permitted.

The County Executive provided Risk Assessment Training and one to one zoom calls to support units. Sample Risk Assessments were also provided. The Executive met with District Commissioners via zoom and sent regular updates from County and Region to ensure that members were kept up to date with how Girlguiding was managing during such a difficult time.

Due to being unable to hold meetings and collect termly subscriptions, many units found themselves unable to meeting the annual National subscription. County Finance arranged a loan system from County funds to ensure that Girlguiding subscription invoices would be paid on time and that County would not incur any penalty. Some units accepted this offer and realized that they needed to look at their unit budgeting for future years.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**REPORT OF THE TRUSTEES  
For the year ended 31 December 2020**

**REVIEW OF 2020 (continued)**

**Berwick**

The County received no income from bookings during 2019/20 due to the pandemic. The County Executive decided that due to the pandemic any of the recommendations from the Surveyor's Report which was produced on the recommendation of the County Executive would need to be put on hold until at least 2022 as it was unclear when the pandemic would enable Berwick to be reopened and income from bookings to be generated again. The grounds have continued to be maintained by an outside contractor, concreting to make pathways safe around the building has been completed and the Water Board has been involved in looking at drains and causes of water collection at the front of the building.

A long strategic plan for the Centre now needs to be considered and how best the building can be used.

**PLANS FOR 2021 AND BEYOND**

Appointments of new County Commissioner by Region and possibly three new Division Commissioners appointed by County are currently in hand.

Units are to ensure that they have completed adequate budgeting for their individual units.

New appointments are to be considered by the County: Walking Adviser, Adult Leader Qualification Adviser, OAA Team, and Bookings Clerk for Berwick. The County Facebook will also need a new web master as the present manager of the site will resign at the end of the year.

New constitutions for the County and for Berwick are to be created for the next five years. Consideration is also to be given to the future of the Friends of Berwick.

Management growth and retention and waiting lists will need to be given priority in the County in order for Girlguiding to continue to grow and flourish in Wiltshire South. Consideration is also to be given to possibly joining Wiltshire South and Wiltshire North together in order to share expertise and facilities. This element will be a huge part of the next 5 year Strategic Plan, and an appointment will be made in the County in order to head up a team working across the County.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2020**

**APPOINTMENTS AND TRAINING OF TRUSTEES**

All Trustees are appointed by the County Commissioner in consultation with the County Executive Committee. During 2020 there has been zoom training made available as and when required. It is anticipated that in 2021/22 Commission Training face to face indoors will take place and the County will begin to move forward again.

**RISK MANAGEMENT**

The Trustees have assessed the major risks to which the charity is exposed, in particular those relating to operations and finances and are satisfied that systems are in place to mitigate our exposure to major risks. The County are investing in a full independent Surveyors report for Berwick Girguiding Centre to look at the long term strategic plan for the Centre and how best the building can be used.

**GRANT MAKING POLICIES**

Grants are not awarded to non-guiding organisations. From time to time the Association will make a grant to its members. All members are welcome to submit an application. The decision is delegated to the Finance Committee and is based on the circumstances of the application and its merit.

**RESERVES**

The policy of Girlguiding Wiltshire South is to hold liquid reserves to cover one year's operating expenses.

The free reserves of the Association at 31 December 2020 amounted to £143,803 (2019: £136,433).

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2020**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

Law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Association and of its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Regional Association will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Association and to enable it to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of the Association and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees and signed on its behalf by: Francis Westlake

Date: 13<sup>th</sup> October 2021

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**REPORT OF THE INDEPENDENT EXAMINER TO THE TRUSTEES OF  
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2020, which are set out on pages 9 to 21.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act,
- Follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act), and
- To state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. Which gives me reasonable cause to believe that, in any material respect, the requirements:
  - To keep accounting records in accordance with section 130 of the 2011 Act, and
  - To prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 ActHave not been met; or
2. To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Lucy Pinnock

Date: 14<sup>th</sup> October 2021

Mrs Lucy Pinnock, MA MSc FCCA  
28 Bramall Lane  
Stafford  
Staffordshire  
ST16 1JD

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2020**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2	497	-	-	497	3,125
<b>Charitable activities:</b>						
Subscriptions		16,803	-	2,467	19,270	19,990
Activities	3	8,352	-	4,580	12,932	40,608
Trading		771	-	-	771	56
Interest receivable		1,866	-	-	1,866	1,798
Grant aid income		-	-	10,000	10,000	-
Other income		21	-	-	21	21
<b>Total income and endowments</b>		<b>28,310</b>	<b>-</b>	<b>17,047</b>	<b>45,357</b>	<b>65,598</b>
<b>EXPENDITURE</b>						
<b>Expenditure on charitable activities:</b>						
Direct costs	4	12,998	-	19,552	32,550	59,324
Support costs	4	4,243	848	1,036	6,127	7,180
<b>Expenditure on raising funds:</b>						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
<b>Total resources expended</b>	10	<b>17,241</b>	<b>848</b>	<b>20,588</b>	<b>38,677</b>	<b>66,504</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,069</b>	<b>(848)</b>	<b>(3,541)</b>	<b>6,680</b>	<b>(906)</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>11,069</b>	<b>(848)</b>	<b>(3,541)</b>	<b>6,680</b>	<b>(906)</b>
Total funds brought forward at 1 January 2020		139,498	38,990	806,759	985,247	986,153
<b>FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2020</b>		<b>150,567</b>	<b>38,142</b>	<b>803,218</b>	<b>991,927</b>	<b>985,247</b>

**CONTINUING OPERATIONS**

None of the Association's activities were acquired or discontinued during the current and previous years. All gains and losses recognised in the year are included in the statement of financial activities.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**BALANCE SHEET  
31 December 2020**

	Notes	2020 £	£	201 £	£
<b>FIXED ASSETS:</b>					
Tangible assets	7		848,124		850,008
			<hr/>		<hr/>
					850,008
<b>CURRENT ASSETS:</b>					
Stock	8	2,767		2,767	
Debtors	9	-		5,562	
Bank and cash balances		141,286		129,727	
		<hr/>		<hr/>	
		144,053		138,056	
<b>CREDITORS:</b>					
Amounts falling due within one year	10	(250)		(2,817)	
				<hr/>	
<b>NET CURRENT ASSETS</b>			<hr/>		<hr/>
			143,803		135,239
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
			<hr/>		<hr/>
			991,927		985,247
<b>Designated funds</b>					
	12	803,218			806,759
<b>Restricted funds</b>					
	13	38,142			38,990
<b>Unrestricted funds</b>					
		150,567			139,498
			<hr/>		<hr/>
			991,927		985,247
			<hr/> <hr/>		<hr/> <hr/>

**ON BEHALF OF THE TRUSTEES:**

Signed: Francis Westlake

Date: 13<sup>th</sup> October 2021

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**STATEMENT OF CASH FLOWS  
AS AT 31 DECEMBER 2020**

	Notes	At 31/12/20 £	At 31/12/19 £
<b>Cash provided by operating activities</b>	1	11,559	2,255
<b>Cash flows from investing activities:</b>			
Purchase of tangible fixed assets		-	-
Prior year adjustment		-	-
<b>Cash provided by/(used in) investing activities</b>		-	-
<b>Increase in cash and cash equivalents in the year</b>		11,559	2,255
Cash and cash equivalents at the beginning of the year		129,727	127,472
<b>Cash and cash equivalents at the end of the year</b>	2	141,286	129,727
 <b>Note 1</b>			
<b>Reconciliation of net income/(expenditure) to net cash flows from operating activities</b>			
<b>Net income/(expenditure for the year as per the Statement of Financial Activities</b>		<b>6,680</b>	<b>(906)</b>
<b>Adjusted for:</b>			
Depreciation		1,884	1,884
Decrease/(increase) in stock		-	1,194
Decrease/(increase) in debtors		5,562	4,248
(Decrease)/increase in creditors		(2,567)	(4,165)
<b>Net cash (used in)/provided by operating activities</b>		<b>11,559</b>	<b>2,255</b>
 <b>Note 2</b>			
<b>Analysis of cash and cash equivalents</b>			
<b>Cash at bank and in hand</b>		<b>141,286</b>	<b>129,727</b>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2020**

**1. ACCOUNTING POLICIES**

**Legal status**

Wiltshire South County Guide Association is a separately constituted branch of The Guide Association which is incorporated by Royal Charter. This Association is responsible for the administration of the Association's affairs within the county and for the development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and Bye-laws and the Guiding Manual.

The region is registered as a charity in its own right under number 1028202.

**Basis of preparation**

The financial statements have been prepared in accordance with the 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 from 1<sup>st</sup> January 2015 – Charities SORP (FRS 102).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP (FRS 102) a restatement of comparative items was required. No such adjustments were required.

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

**Income recognition**

Income is recognised on an accrual basis. Income received for specific purposes is treated as restricted.

**Grants receivable**

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received.

**Resources expended**

All expenditure is included on an accruals basis and is recognised when there is a legal or constructive obligation to pay for expenditure. All costs have been directly attributed to one of the functional categories of resources expended in the SOFA. The irrecoverable element of VAT is included with the item of expense to which it relates.

Grants payable are charged in the year in which the offer is conveyed to the recipient.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2020**

**1. ACCOUNTING POLICIES continued**

**Tangible fixed assets**

Expenditure on fixed assets is capitalised except for expenditure incurred on the replacement of assets of low value with a short life. Repair, renovation and replacement expenditure is written off as expenditure in the statement of financial activities. The cost of fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated to write off the cost of tangible fixed assets, less their estimated residual values, over the expected useful lives of the assets concerned. Fixed assets are capitalised if they can be used for more than one year, and cost at least £500. The principal annual rates used for this purpose are:

Freehold property	- see below
Furniture and equipment	- 25% straight line

Freehold land is not depreciated. Buildings are depreciated at a rate of 2% per annum on a straight line basis.

All fixed assets acquired whether purchased or donated are capitalised. Assets donated in the past have not necessarily been capitalised.

**Stock**

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

**Operating leases**

Rentals paid under operating leases are charged on a time basis over the lease term.

**Donations and fund accounting**

Donations received for the general purpose of the Charity are included as unrestricted funds. Donations for activities restricted by the wishes of the donor are taken to 'restricted funds' where these wishes are legally binding on the Trustees. The Trustees may set aside funds as being designated for particular purposes. These funds are shown as designated funds within the reserves.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2020**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
Donations	166	-	-	166	2,263
Gift Aid	331	-	-	331	862
	<u>497</u>	<u>-</u>	<u>-</u>	<u>497</u>	<u>3,125</u>

**3. ACTIVITIES INCOME**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
International income	-	-	-	-	-
Events income	7,538	-	-	7,538	28,267
Berwick income	-	-	4,580	4,580	11,584
Training income	814	-	-	814	757
	<u>8,352</u>	<u>-</u>	<u>4,580</u>	<u>12,932</u>	<u>40,608</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2020**

**4. CHARITABLE EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
<b>Direct Costs</b>					
Census/subscriptions	3,940	-	-	3,940	1,012
Events	7,707	-	-	7,707	26,000
Training	501	-	-	501	1,705
Berwick	-	-	19,552	19,552	29,233
Grants	400	-	-	400	1,150
Travel and administration	700	-	-	700	224
	<u>13,248</u>	<u>-</u>	<u>19,552</u>	<u>32,800</u>	<u>59,324</u>
<b>Support Costs</b>					
AGM/Annual Review	-	-	-	-	-
Trustees expenses	2,260	-	-	2,260	2,490
Independent examiner's fees	250	-	-	250	250
Other expenses	1,733	-	-	1,733	2,556
Depreciation	-	848	1,036	1,884	1,884
	<u>4,243</u>	<u>848</u>	<u>1,036</u>	<u>6,127</u>	<u>7,180</u>
	<u>17,491</u>	<u>848</u>	<u>20,588</u>	<u>38,927</u>	<u>66,504</u>

**5. FUNDRAISING EXPENSES**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2020 £	Total 2019 £
Merchandise	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2020**

**6. EXPENDITURE**

Expenditure includes:

	2020	2019
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2020	2019
	£	£
Trustees’ travelling and subsistence expenses	<u>2,260</u>	<u>2,490</u>

None of the trustees nor persons connected with them received any remuneration or other material benefits from the association or any connected organisation.

No employee earned £60,000 per annum or more.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2020**

**7. TANGIBLE FIXED ASSETS**

	Freehold Property £	Furniture and Equipment £	Totals £
<b>COST:</b>			
At 1 January 2020	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2020	857,544	42,445	899,989
<b>DEPRECIATION:</b>			
At 1 January 2020	7,536	42,445	49,981
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2020	9,420	42,445	51,865
<b>NET BOOK VALUE:</b>			
At 31 December 2020	848,124	-	848,124
At 31 December 2019	850,008	-	850,008

**8. STOCKS**

	2020 £	2019 £
Stock for resale	2,767	2,767
	2,767	2,767

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2020**

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

	2020	2019
	£	£
Debtors	-	109
Prepayments	-	5,453
	-	5,562
	-	5,562

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

	2020	2019
	£	£
Trade creditors	-	347
Accrued expenses	250	250
Other creditors	-	2,220
	250	2,817
	250	2,817

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
GIRLGUIDING WILTSHIRE SOUTH**

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**11. ALLOCATION OF THE CHARITY NET ASSETS**

The net assets are held for the various funds as follows:

	Fixed assets £	Investments £	Net current assets £	Total £
Restricted funds	38,142	-	-	38,142
Designated funds	809,982	-	(6,764)	803,218
Unrestricted funds	-	-	150,567	150,567
	<u>848,124</u>	<u>-</u>	<u>143,803</u>	<u>991,927</u>

**12. DESIGNATED FUNDS**

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2020 £
Berwick property	806,759	17,047	(20,588)	-	803,218
	<u>806,759</u>	<u>17,047</u>	<u>(20,588)</u>	<u>-</u>	<u>803,218</u>

**Purpose of designated funds**

Berwick is our County headquarters and activity centre. The Trustees constructed a multi purpose wooden lodge for the use of outdoor activities including camping, archery, pistol shooting, training and disabled facilities from designated funds.

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**13. RESTRICTED FUNDS**

	Balance at 1 January 2020	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2020
	£	£	£	£	£
Berwick property – new build	38,990	-	(848)	-	38,142
	38,990	-	(848)	-	38,142

**Purpose of restricted funds**

The Trustees secured external funding for the cost of developing the outdoor activity building at Berwick.

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**14. CONNECTED CHARITIES**

The Guide Association at Commonwealth Headquarters.

The Guide Association is an umbrella organisation to the County. The County is one of nine separately constituted Country/Region Associations established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

**Trefoil Guild**

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association and the Chairman of this Association is appointed by the Chief Commissioner in conjunction with the Trefoil Guild. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

**The Guide Association – South West England**

The Guide Association – South West England (Girlguiding South West England) is a separately constituted branch of The Guide Association, which is incorporated by Royal Charter. It is responsible for the administration of the Association's affairs within South West England, and is headed by the Chief Commissioner. It is organised into 16 Counties and Islands, of which Wiltshire South is one.

Material transactions with connected charities are as follows:

	2020	2019
	£	£
Incoming resources:		
Grants received from the Guide Association	19,270	19,990

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