

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021  
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 2021**

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

**GENERAL INFORMATION**

**For the year ended 31 December 2021**

**TRUSTEES:** Mrs Janet Mallard  
Mrs Frances Westlake (resigned 31/12/2021)  
Mrs Karren Madden  
Mrs Sarah Bennet  
Mrs Sheila Clifford (resigned 1/1/2022)  
Mrs Pam Ridley  
Mrs Natalie Clifford (resigned 1/1/2022)  
Mrs Kellie Kinsey (appointed 13/9/2022)  
Mrs Nicola McCarney (appointed 1/1/2022)  
Mrs Sarah Steggel (appointed 1/1/2022)

**ADDRESS:** 120 High Street  
Chapmanslade  
Westbury  
BA13 4AW

**CHARITY REGISTRATION NUMBER:** 1028202

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

**BANKERS** National Westminster Bank plc  
62 Fore Street  
Trowbridge  
Wiltshire  
BA14 8EX

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

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2021**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2021.

**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 1,318 girls who are supported by 471 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 2021**

**REVIEW OF 2021**

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

A very difficult year for all our members due to the continued restrictions imposed by Covid-19. Berwick, our County HQ building temporarily closed its doors to visitors. Only essential maintenance and regular inspection of the site were carried out by named persons whilst so many lockdowns, rules and restrictions were being instigated by the Government. The County Executive Committee felt it prudent to shut the site in order to protect our vulnerable members and also it would be onerous to police and cleanse the site after each booking. In the late quarter of the year a small number of bookings were taken as restrictions lifted and leaders were keen to return to normal and enjoy time away with their younger members but strict ratios had to be adhered to in order to provide a safe space for all taking Covid-19 into account.

Overseas travel was again halted from previous years, plans would hopefully be ignited again in 2022. Much of Girlguidings trainings, conferences and meetings took place via zoom – which was now becoming the norm. Ingenious ways were thought up in order to interact and still get that personal experience. GGUK secured a Zoom account which was widely distributed to any units or committees that desired it, enabling units to continue meeting virtually.

Most units started to return to face to face meetings where their meeting place allowed in the Autumn. Some units were unable to return to their normal place as many schools banned external organisations from visiting and some other meeting places similarly placed very restrictive use on users of their facilities. Mask wearing was mandatory for anyone over the age of 10, handwashing and sanitisation was regularly carried out. Cleaning down of all equipment used at the end of meetings and social distancing made the usual games and crafts a challenge. Some units unfortunately did not escape Covid and messages regularly went out that the leader or younger members had contracted covid and therefore the meeting was cancelled for this week at least. Risk Assessments (RA) were the new norm for units, everything being signed off by the Commissioner; indoor, outdoor, building and activity RA's were added to the workload for our volunteers.

The County Executive were acutely aware that many units would struggle to meet their annual National subscription payment in Feb 2021 as they had not been able to collect unit subscriptions from their members, County offered interest free loans to any unit needing help, repayable by the end of 2021. 15 out of 144 units applied to County for this and we were delighted to help them all. All except 1, which has now sadly closed, repaid the interest free loan.

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

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2021**

**PLANS FOR 2022 AND BEYOND**

County Exec considered how units could be supported for the 2022 subscription and all agreed that any unit could apply for a grant payment from County of one member, a total of £38.50 per person. This was warmly received by our members and applications were received for payment in 2022 financial year.

The current County Commissioners term of 5 years finished in November 2021 and replacement(s) were sought. A team of 3 ladies agreed to caretake this role for a 12 month period with a Region commissioner overseeing the appointed commissioners. In addition a marketing/communications person was appointed. The team are working well together and splitting duties; leadership, compliance & development between them.

Units have been encouraged to review their budgets to make sure they can afford annual subscriptions going forward, now expected to be a minimum of £50+. The pandemic has affected our Management Growth and Retention and many units are struggling to enrol new members, 2 years of no meetings in some places has had a huge impact.

The County continues to share the International Adviser role with Wilts North and has various other appointments still requiring a representative.

Our volunteer leaders have worked tirelessly through the pandemic and shown huge resolve and determination and are very much looking forward to being in person again together at Berwick in February 2022 for a 'catch up' over lunch.

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

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2021**

**APPOINTMENTS AND TRAINING OF TRUSTEES**

All Trustees are appointed by the County Commissioner in consultation with the County Executive Committee. During 2021 there has been zoom training made available as and when required. It is anticipated that in 2022/23 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 2021 amounted to £140,173 (2020: £143,803).

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

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2021**

**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:

Date:

**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 2021, 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 Act

Have 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:

Date:

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 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2	1,835	-	-	1,835	497
<b>Charitable activities:</b>						
Subscriptions		18,011	-	1,789	19,800	19,270
Activities	3	7,860	-	902	8,762	12,932
Trading		-	-	-	-	771
Interest receivable		1,003	-	-	1,003	1,866
Grant aid income		-	-	-	-	10,000
Other income		-	-	-	-	21
<b>Total income and endowments</b>		<b>28,709</b>	<b>-</b>	<b>2,691</b>	<b>31,400</b>	<b>45,357</b>
<b>EXPENDITURE</b>						
<b>Expenditure on charitable activities:</b>						
Direct costs	4	14,565	-	17,042	31,607	32,550
Support costs	4	3,423	848	1,036	5,307	6,127
<b>Expenditure on raising funds:</b>						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
<b>Total resources expended</b>	10	<b>17,988</b>	<b>848</b>	<b>18,078</b>	<b>36,914</b>	<b>38,677</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>10,721</b>	<b>(848)</b>	<b>(15,387)</b>	<b>(5,514)</b>	<b>6,680</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>10,721</b>	<b>(848)</b>	<b>(15,387)</b>	<b>(5,514)</b>	<b>6,680</b>
Total funds brought forward at 1 January 2021		150,567	38,142	803,218	991,927	985,247
<b>FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2021</b>		<b>161,288</b>	<b>37,294</b>	<b>787,831</b>	<b>986,413</b>	<b>991,927</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 2021**

	Notes	2021 £	£	2020 £	£
<b>FIXED ASSETS:</b>					
Tangible assets	7		846,240		848,124
			<u>846,240</u>		<u>848,124</u>
<b>CURRENT ASSETS:</b>					
Stock	8	2,767		2,767	
Debtors	9	1,690		-	
Bank and cash balances		<u>156,952</u>		<u>141,286</u>	
		161,409		144,053	
<b>CREDITORS:</b>					
Amounts falling due within one year	10	<u>(21,236)</u>		<u>(250)</u>	
<b>NET CURRENT ASSETS</b>			<u>140,173</u>		<u>143,803</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			986,413		991,927
			<u>986,413</u>		<u>991,927</u>
Designated funds	12	787,831			803,218
Restricted funds	13	37,294			38,142
Unrestricted funds		<u>161,288</u>			<u>150,567</u>
			<u>986,413</u>		<u>991,927</u>

**ON BEHALF OF THE TRUSTEES:**

Signed:

Date:

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

**STATEMENT OF CASH FLOWS  
AS AT 31 DECEMBER 2021**

	Notes	At 31/12/21 £	At 31/12/20 £
<b>Cash provided by operating activities</b>	1	15,666	11,559
<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>		15,666	11,559
Cash and cash equivalents at the beginning of the year		141,286	129,727
<b>Cash and cash equivalents at the end of the year</b>	2	156,952	141,286
 <b>Note 1</b>		 <b>At 31/12/21 £</b>	 <b>At 31/12/20 £</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>(5,514)</b>	<b>6,680</b>
<b>Adjusted for:</b>			
Depreciation		1,884	1,884
Decrease/(increase) in stock		-	-
Decrease/(increase) in debtors		(1,690)	5,562
(Decrease)/increase in creditors		20,986	(2,567)
<b>Net cash (used in)/provided by operating activities</b>		<b>15,666</b>	<b>11,559</b>
 <b>Note 2</b>			
<b>Analysis of cash and cash equivalents</b>			
<b>Cash at bank and in hand</b>		<b>156,952</b>	<b>141,286</b>

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2021**

**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 2021**

**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  
GIRLGUIDING WILTSHIRE SOUTH**

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2021**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
Donations	1,720	-	-	1,720	166
Gift Aid	115	-	-	115	331
	<u>1,835</u>	<u>-</u>	<u>-</u>	<u>1,835</u>	<u>497</u>

**3. ACTIVITIES INCOME**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
International income	-	-	-	-	-
Events income	7,068	-	-	7,068	7,538
Berwick income	-	-	902	902	4,580
Training income	792	-	-	792	814
	<u>7,860</u>	<u>-</u>	<u>902</u>	<u>8,762</u>	<u>12,932</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2021**

**4. CHARITABLE EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
<b>Direct Costs</b>					
Census/subscriptions	6,440	-	-	6,440	3,940
Events	6,892	-	-	6,892	7,707
Training	397	-	-	397	501
Berwick	-	-	17,042	17,042	19,552
Grants	170	-	-	170	400
Travel and administration	666	-	-	666	700
	<u>14,565</u>	<u>-</u>	<u>17,042</u>	<u>31,607</u>	<u>32,800</u>
<b>Support Costs</b>					
Trustees expenses	1,504	-	-	1,504	2,260
Independent examiner's fees	250	-	-	250	250
Other expenses	1,669	-	-	1,669	1,733
Depreciation	-	848	1,036	1,884	1,884
	<u>3,423</u>	<u>848</u>	<u>1,036</u>	<u>5,307</u>	<u>6,127</u>
	<u>17,988</u>	<u>848</u>	<u>18,078</u>	<u>36,914</u>	<u>38,927</u>

**5. FUNDRAISING EXPENSES**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2021 £	Total 2020 £
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:

	2021	2020
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2021	2020
	£	£
Trustees’ travelling and subsistence expenses	<u>1,504</u>	<u>2,260</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 2021**

**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	9,420	42,445	51,865
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2020	11,304	42,445	53,749
<b>NET BOOK VALUE:</b>			
At 31 December 2021	846,240	-	846,240
At 31 December 2020	848,124	-	848,124

**8. STOCKS**

	2021 £	2020 £
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 2021**

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

	2021	2020
	£	£
Trade Debtors	825	-
Debtors (2022 trip)	865	-
	1,690	-
	1,690	-

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

	2021	2020
	£	£
Trade creditors	336	-
Accrued expenses	250	250
Other creditors (2022 trip)	20,650	-
	21,236	250
	21,236	250

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2021**

**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	37,294	-	-	37,294
Designated funds	808,946	-	(21,115)	787,831
Unrestricted funds	-	-	161,288	161,288
	<u>846,240</u>	<u>-</u>	<u>140,173</u>	<u>986,413</u>

**12. DESIGNATED FUNDS**

	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2021 £
Berwick property	803,218	2,691	(18,078)	-	787,831
	<u>803,218</u>	<u>2,691</u>	<u>(18,078)</u>	<u>-</u>	<u>787,831</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.

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2021**

**13. RESTRICTED FUNDS**

	Balance at 1 January 2021	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2021
	£	£	£	£	£
Berwick property – new build	38,142	-	(848)	-	37,294
	<u>38,142</u>	<u>-</u>	<u>(848)</u>	<u>-</u>	<u>37,294</u>

**Purpose of restricted funds**

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

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
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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:

	2021	2020
	£	£
Incoming resources:		
Grants received from the Guide Association	19,800	19,270

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