

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

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

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For the year ended 31 December 2022**

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

GENERAL INFORMATION

For the year ended 31 December 2022

TRUSTEES:

Mrs Janet Mallard

Mrs Karren Madden (resigned 15th January 2023)
Mrs Sarah Bennet (resigned 31st December 2022)
Mrs Belinda Durston (appointed 6th December 2022)
Mrs Pam Ridley
Mrs Sam Gullick (appointed 1st January 2023)
Mrs Joanne Manship (appointed 1st July 2023)
Mrs Kellie Kinsey (appointed 13th September 2022)
Mrs Nicola McCarney (resigned 31st July 2023)
Mrs Sarah Steggel (resigned 31st July 2023)

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
WILTSHIRE SOUTH GUIDES**

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2022.

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 a total of 2022 girls/adults members and recognised volunteers.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

REVIEW OF 2022

All units have now returned to face to face meetings following the restrictive years of 2020 and 2021 and the leaders are glad to be back with their girls.

Berwick, our County Activity Centre, is fully operational again and a newly formed team of volunteers are working hard to publicise and promote the beautiful place that it is. Some County units have camped/holidayed there plus also welcoming visitors from other counties. There has been lots to do in its upkeep following the lockdowns. Some areas have been identified that will need further thought and money such as the old Pratten building and redundant play park. The Lodge is being used regularly by visiting units and its storage shed now houses all the games and equipment from the Pratten.

A successful July trip was made by a total of 37 guide, senior section and leader members of the County to Switzerland and everyone experienced a packed fun filled 8 days. Selection weekends have taken place for INTOPS and 6 or so girls and leaders have been chosen to go to the Netherlands in 2023.

Those leaders attending the February get together at Berwick were delighted to be with each other and catch up. At this event various long service awards were given to members recognising their time and commitment to girlguiding within their units and also at County and Region level.

A further evening was held for Awards. A total of 30 awards have been given out throughout the year.

County offered a grant of one person per unit subscription payment – a third of the county units took up this grant and we were glad to provide £38.50 per application. Although offered again, no units required an interest free loan which is testament that the units have looked at their budgets and are managing their finances well.

Region have been offering face to face training but also conferences on a blended form ie zoom or in person.

A team of 3 County Commissioners were appointed at the start of 2022 for a period of 12 months; splitting up various tasks to spread the load, it has worked really well and taken the County forward.

Communication/social media has transformed with a very active Facebook page, monthly newsletters by email and region/national support of their newsletters too.

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

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

PLANS FOR 2023 AND BEYOND

The bookings diary for Berwick is filling up and looking good for 2023. Unfortunately the Pratten building has come to the end of its working life and plans are being made for its safe removal. The Lodge is invaluable as an extra dry space for activities and storage of equipment.

Sadly Berwick suffered a major flood in February 2023 due to the rising water table in the valley and inefficient flood drainage infrastructure throughout the village. Consequently a new boiler has been installed all taken care of through the County insurance.

The County Executive agreed to offer a unit subscription grant again and more units have submitted their applications this time around.

The County Commissioner team worked well but as agreed have stepped down after 12 months, with 2 of the ladies continuing into 2023 in order to recruit the next team to carry on. Currently no one has been appointed and the Divisional Commissioners are caretaking the role.

Units are very active planning sleepovers, pack holidays, camps, trips to various events being put on by Region.

County membership numbers are increasing again year on year as the impact of Covid lockdowns falls away.

The County continues to share the International Advisor role with Wiltshire North but has a team of volunteers taking on the roles of Outdoor/Indoor Advisor, Inclusion, Training Coordinator and Learning and Development in place.

Our volunteer leaders continue to work tirelessly in providing a wonderful, stimulating programme and activities for our young members and supporting each other through challenging financial times. Being able to be with each other again is very beneficial.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

APPOINTMENTS AND TRAINING OF TRUSTEES

All Trustees are appointed by the County Commissioner in consultation with the County Executive Committee. During 2022 there has been zoom training made available as and when required. It is anticipated that in 2023/24 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 Girguiding Wiltshire South is to hold liquid reserves to cover one year's operating expenses.

The free reserves of the Association at 31 December 2022 amounted to £121,346 (2021: £140,173).

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

**REPORT OF THE TRUSTEES
For the year ended 31 December 2022**

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
WILTSHIRE SOUTH GUIDES**

**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 31st December 2022, 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
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**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	571	-	852	1,423	1,835
Charitable activities:						
Subscriptions		12,132	-	2,022	14,154	19,800
Activities	3	42,062	-	8,952	51,014	8,762
Trading		1,644	-	275	1,919	-
Interest receivable		-	-	-	-	1,003
Grant aid income		-	-	-	-	-
Other income		310	-	-	310	-
Total income and endowments		56,719	-	12,101	68,820	31,400
EXPENDITURE						
Expenditure on charitable activities:						
Direct costs	4	48,841	-	29,194	78,035	31,607
Support costs	4	9,612	848	1,036	11,496	5,307
Expenditure on raising funds:						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
Total resources expended	10	58,453	848	30,230	89,531	36,914
NET INCOME/(EXPENDITURE)		(1,734)	(848)	(18,129)	(20,711)	(5,514)
TRANSFERS BETWEEN FUNDS		-	-	-	-	-
NET MOVEMENT IN FUNDS		(1,734)	(848)	(18,129)	(20,711)	(5,514)
Total funds brought forward at 1 January 2022		161,288	37,294	787,831	986,413	991,927
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2022		159,554	36,446	769,702	965,702	986,413

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
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**BALANCE SHEET
31 December 2022**

		2022		2021	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	7		844,356		846,240
			844,356		846,240
CURRENT ASSETS:					
Stock	8	1,946		2,767	
Debtors	9	4,185		1,690	
Bank and cash balances		140,536		156,952	
		146,667		161,409	
CREDITORS:					
Amounts falling due within one year	10	(25,321)		(21,236)	
NET CURRENT ASSETS			121,346		140,173
TOTAL ASSETS LESS CURRENT LIABILITIES			965,702		986,413
Designated funds	12		769,702		787,831
Restricted funds	13		36,446		37,294
Unrestricted funds			159,554		161,288
			965,702		986,413

ON BEHALF OF THE TRUSTEES:

Signed:

Date:

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2022**

	Notes	At 31/12/22 £	At 31/12/21 £
Cash provided by operating activities	1	<u>(16,416)</u>	<u>15,666</u>
Cash flows from investing activities:			
Purchase of tangible fixed assets			-
Prior year adjustment			-
Cash provided by/(used in) investing activities		<u>-</u>	<u>-</u>
Increase/decrease in cash and cash equivalents in the year		<u>(16,416)</u>	<u>15,666</u>
Cash and cash equivalents at the beginning of the year		156,952	141,286
Cash and cash equivalents at the end of the year	2	<u>140,536</u>	<u>156,952</u>
		At 31/12/22 £	At 31/12/21 £
Note 1			
Reconciliation of net income/(expenditure) to net cash flows from operating activities			
Net income/(expenditure) for the year as per the Statement of Financial Activities		(20,711)	(5,514)
Adjusted for:			
Depreciation		1,884	1,884
Decrease/(increase) in stock		821	-
Decrease/(increase) in debtors		(2,495)	(1,690)
(Decrease)/increase in creditors		4,085	20,986
Net cash (used in)/provided by operating activities		<u>(16,416)</u>	<u>15,666</u>
Note 2			
Analysis of cash and cash equivalents			
Cash at bank and in hand		<u>140,536</u>	<u>156,952</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

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 1st 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 2022**

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
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Donations	571	-	852	1,423	1,720
Gift Aid	-	-	-	-	115
	<u>571</u>	<u>-</u>	<u>-</u>	<u>1,423</u>	<u>1,835</u>

3. ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
International income	-	-	-	-	-
Events income	41,991	-	-	41,991	7,068
Berwick income	-	-	8,952	8,952	902
Training income	71	-	-	71	792
	<u>42,062</u>	<u>-</u>	<u>8,952</u>	<u>51,014</u>	<u>8,762</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
Direct Costs					
Census/subscriptions	4,353	-	-	4,353	6,440
Events	43,914	-	-	43,914	6,892
Training	574	-	-	574	397
Berwick	-	-	29,194	29,194	17,042
Grants	-	-	-	-	170
Travel and administration	-	-	-	-	666
	<u>48,841</u>	<u>-</u>	<u>29,194</u>	<u>78,035</u>	<u>31,607</u>
Support Costs					
Trustees expenses	356	-	-	356	1,504
Independent examiner's fees	250	-	-	250	250
Other expenses	9,006	-	-	9,006	1,669
Depreciation	-	848	1,036	1,884	1,884
	<u>9,612</u>	<u>848</u>	<u>1,036</u>	<u>11,496</u>	<u>5,307</u>
	<u>58,453</u>	<u>848</u>	<u>30,230</u>	<u>89,531</u>	<u>36,914</u>

5. FUNDRAISING EXPENSES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2022 £	Total 2021 £
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 2022**

6. EXPENDITURE

Expenditure includes:

	2022	2021
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2022	2021
	£	£
Trustees’ travelling and subsistence expenses	<u>356</u>	<u>1,504</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 2022**

7. TANGIBLE FIXED ASSETS

	Freehold Property £	Furniture and Equipment £	Totals £
COST:			
At 1 January 2022	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2022	857,544	42,445	899,989
DEPRECIATION:			
At 1 January 2022	11,304	42,445	53,749
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2022	13,188	42,445	55,633
NET BOOK VALUE:			
At 31 December 2022	844,356	-	844,356
At 31 December 2021	846,240	-	846,240

8. STOCKS

	2022 £	2021 £
Stock for resale	1,946	2,767
	1,946	2,767

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

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

	2022	2021
	£	£
Trade Debtors	315	825
Debtors	3,870	865
	<u>4,185</u>	<u>1,690</u>

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

	2022	2021
	£	£
Trade creditors	1,749	336
Accrued expenses	250	250
Other creditors	23,322	20,650
	<u>25,321</u>	<u>21,236</u>

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

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	36,446	-	-	36,446
Designated funds	807,910	-	(38,208)	769,702
Unrestricted funds	-	-	159,554	159,554
	<u>844,356</u>	<u>-</u>	<u>121,346</u>	<u>965,702</u>

12. DESIGNATED FUNDS

	Balance at 1 January 2022 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2022 £
Berwick property	787,831	12,101	(30,230)	-	769,702
	<u>787,831</u>	<u>12,101</u>	<u>(30,230)</u>	<u>-</u>	<u>769,702</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
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**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2022**

13. RESTRICTED FUNDS

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2022
	£	£	£	£	£
Berwick property – new build	37,294	-	(848)	-	36,446
	<u>37,294</u>	<u>-</u>	<u>(848)</u>	<u>-</u>	<u>36,446</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
For the year ended 31 December 2022**

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:

	2022	2021
	£	£
Incoming resources:		
Grants received from the Guide Association	14,154	19,800
