

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023
FOR
WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION
OPERATING AS
WILTSHIRE SOUTH GUIDES**

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

**INDEX TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

	Page
General Information	3
Report of the Trustees	4
Report of the Independent Examiner	9
Statement of Financial Activities	10
Balance Sheet	11
Statement of Cash Flows	12
Notes to the Financial Statements	13-22

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

GENERAL INFORMATION

For the year ended 31 December 2023

TRUSTEES: Mrs Janet Mallard

Mrs Belinda Durston
Mrs Pam Ridley
Mrs Christine Glover
Mrs Sue Page
Mrs Joanne Manship
Mrs Kellie Kinsey

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 2023**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2023.

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, and finally Unit level. The County was led by three County Commissioners (Jan – Sept) with the support of the Executive Committee members and then one County Commissioner was appointed (Oct onwards)

The County has a total of 1,789 girls/354 adults members and recognised volunteers.

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

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

REVIEW OF 2023

Units are meeting regularly face to face.

Berwick, our County Activity Centre, is busy with units visiting on day trips, sleepovers, residentials and camping, mostly from the County but we are delighted to welcome some units from Somerset, Berkshire and Dorset too. The Centre has been fortunate to receive a legacy from a past member this year with the specific wish it be used at Berwick. The committee of volunteers are now assessing where and how best to use this money in order to repair or replace dilapidated equipment, larger items such as tarmac, windows and doors. County have paid for the safe disposal of the old Pratten building and all equipment stored in the Pratten has been moved to the Lodge and associated storage area.

Unfortunately Berwick suffered, again, flooding in February from the village following severe heavy rainfall which rendered the site inoperable as there was standing sewage. Sadly the boiler was rendered broken from the water damage and an insurance claim has been made for its replacement and associated works needed. Many visits by Wessex Water and volunteers are looking of a way to alleviate this happening again.

The County held a Blue Butterfly afternoon tea and anyone who has received a Blue Butterfly was invited to attend, a very nice afternoon was had catching up with old and new leaders. The day before Guides attended a Blue Butterfly day and undertook crafts and challenges celebrating our Blue Butterfly award. Intops 2023 was a great success visiting the Netherlands and more of our girls from the County have been selected to join Intops 2024 visiting Denmark and Norway.

Another County trip to Kandersteg in February 2024 is now being administered through the County. County offered again, a grant of one person per unit for the annual subscription payment of £45.50. 54 units applied for this and were granted the monies.

Some of our young members and adults travelling abroad through Intops applied for a County grant which the County Exec were delighted to agree to.

The County have embraced the new logo and branding from National and have employed a professional to update and refresh our website incorporating the new branding. Facebook and monthly newsletters are still proving a good form of communication to our adult members.

Adult members are getting to grips with the new learning and development platform, with a few teething problems along the way.

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

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

PLANS FOR 2024 AND BEYOND

The Pratten will be removed and the ground it sits on will be restored to grass. Wessex Water are engaging in constructive management of the flooding issues on site with plans for flood tanks and extra soakaways, hopefully to be paid for by Wessex Water.

The newly appointed County Commissioner is getting to grips with the County and taking opportunities to meet leaders and girls in their unit. The Awards committee are very active promoting requests for awards and plan to hold celebration events for Awards. The Exec Committee are looking to hold events to draw our leaders together for social and mental welfare.

The International Adviser shared with Wiltshire North is working well and they are looking to increase the team to look after various parts of the role.

Other members of the County team are working well including Outdoor/Indoor, Inclusion, learning & development.

The County Exec are grateful to the dedication that our leaders give to our young members in providing an enriched environment in their units and extra activities for all to enjoy.

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

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

APPOINTMENTS AND TRAINING OF TRUSTEES

All Trustees are appointed by the County Commissioner in consultation with Region and the County Executive Committee. During 2023 where possible face to face trainings have taken place but the advent of online learning has enabled many trainings to happen without the need for travel. The new leadership programme is mainly webinar based now.

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 2023 amounted to £176,905 (2022: £121,346).

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

**REPORT OF THE TRUSTEES
For the year ended 31 December 2023**

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 2023, which are set out on pages 10 to 22.

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:

Date:

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

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

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
INCOME AND ENDOWMENTS FROM:						
Donations and legacies	2	676	-	202,839	203,515	1,423
Charitable activities:						
Subscriptions		14,177	-	2,143	16,320	14,154
Activities	3	51,737	-	9,000	60,737	51,014
Trading		2,120	-	1,115	3,235	1,919
Interest receivable		-	-	-	-	-
Grant aid income		-	-	-	-	-
Other income		10,168	-	-	10,168	310
Total income and endowments		78,878	-	215,097	293,975	68,820
EXPENDITURE						
Expenditure on charitable activities:						
Direct costs	4	55,260	-	45,933	101,193	78,035
Support costs	4	6,267	848	1,036	8,151	11,496
Expenditure on raising funds:						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
Total resources expended	10	61,527	848	46,969	109,344	89,531
NET INCOME/(EXPENDITURE)		17,351	(848)	168,128	184,631	(20,711)
TRANSFERS BETWEEN FUNDS						
		-	-	-	-	-
NET MOVEMENT IN FUNDS		17,351	(848)	168,128	184,631	(20,711)
Total funds brought forward at 1 January 2023		159,554	36,446	769,702	965,702	986,413
FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2023		176,905	35,598	937,830	1,150,333	965,702

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
WILTSHIRE SOUTH GUIDES**

**BALANCE SHEET
31 December 2023**

		2023		2022	
	Notes	£	£	£	£
FIXED ASSETS:					
Tangible assets	7		842,472		844,356
			842,472		844,356
CURRENT ASSETS:					
Stock	8	6,863		1,946	
Debtors	9	8,730		4,185	
Bank and cash balances		339,174		140,536	
		354,767		146,667	
CREDITORS:					
Amounts falling due within one year	10	(46,906)		(25,321)	
NET CURRENT ASSETS			307,861		121,346
TOTAL ASSETS LESS CURRENT LIABILITIES			1,150,333		965,702
Designated funds	12		937,830		769,702
Restricted funds	13		35,598		36,446
Unrestricted funds			176,905		159,554
			1,150,333		965,702

ON BEHALF OF THE TRUSTEES:

Signed:

Date:

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

**STATEMENT OF CASH FLOWS
AS AT 31 DECEMBER 2023**

	Notes	At 31/12/23 £	At 31/12/22 £
Cash provided by operating activities	1	198,638	(16,416)
Cash flows from investing activities:		-	-
Purchase of tangible fixed assets		-	-
Prior year adjustment		-	-
Cash provided by/(used in) investing activities		-	-
Increase/decrease in cash and cash equivalents in the year		198,638	(16,416)
Cash and cash equivalents at the beginning of the year		140,536	156,952
Cash and cash equivalents at the end of the year	2	339,174	140,536

		At 31/12/23 £	At 31/12/22 £
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		184,631	(20,711)
Adjusted for:			
Depreciation		1,884	1,884
Decrease/(increase) in stock		(4,917)	821
Decrease/(increase) in debtors		(4,545)	(2,495)
(Decrease)/increase in creditors		21,585	4,085
Net cash (used in)/provided by operating activities		198,638	(16,416)
Note 2			
Analysis of cash and cash equivalents			
Cash at bank and in hand		339,174	140,536

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

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
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

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
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Donations	436	-	1,142	1,578	1,423
Legacies	-	-	201,697	201,697	-
Gift Aid	240	-	-	240	-
	<u>676</u>	<u>-</u>	<u>202,839</u>	<u>203,515</u>	<u>1,423</u>

3. ACTIVITIES INCOME

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
International income	-	-	-	-	-
Events income	51,717	-	-	51,717	41,991
Berwick income	-	-	9,000	9,000	8,952
Training income	20	-	-	20	71
	<u>51,737</u>	<u>-</u>	<u>9,000</u>	<u>60,737</u>	<u>51,014</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

4. CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Direct Costs					
Census/subscriptions	4,459	-	-	4,459	4,353
Events	48,599	-	-	48,599	43,914
Training	2,102	-	-	2,102	574
Berwick	-	-	45,933	45,933	29,194
Grants	100	-	-	100	-
Travel and administration	-	-	-	-	-
	<u>55,260</u>	<u>-</u>	<u>45,933</u>	<u>101,193</u>	<u>78,035</u>
Support Costs					
Trustees expenses	827	-	-	827	356
Independent examiner's fees	250	-	-	250	250
Other expenses	5,190	-	-	5,190	9,006
Depreciation	-	848	1,036	1,884	1,884
	<u>6,267</u>	<u>848</u>	<u>1,036</u>	<u>8,151</u>	<u>11,496</u>
	<u>61,527</u>	<u>848</u>	<u>46,969</u>	<u>109,344</u>	<u>89,531</u>

5. FUNDRAISING EXPENSES

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
Merchandise	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

6. EXPENDITURE

Expenditure includes:

	2023	2022
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2023	2022
	£	£
Trustees’ travelling and subsistence expenses	<u>827</u>	<u>356</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
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

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 2023	13,188	42,445	55,633
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2023	15,072	42,445	57,517
NET BOOK VALUE:			
At 31 December 2023	842,472	-	842,472
At 31 December 2022	844,356	-	844,356

8. STOCKS

	2023 £	2022 £
Stock for resale	6,863	1,946
	6,863	1,946

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

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

	2023	2022
	£	£
Trade Debtors	1,190	315
Debtors (KISC 2024, Intops 2024)	7,540	3,870
	8,730	4,185
	8,730	4,185

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

	2023	2022
	£	£
Trade creditors	1,211	1,749
Accrued expenses	250	250
Other creditors (KISC 2024, Intops 2024)	45,445	23,322
	46,906	25,321
	46,906	25,321

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

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

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	35,598	-	-	35,598
Designated funds	806,874	-	130,956	937,830
Unrestricted funds	-	-	176,905	176,905
	<u>842,472</u>	<u>-</u>	<u>307,861</u>	<u>1,150,333</u>

12. DESIGNATED FUNDS

	Balance at 1 January 2023 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2023 £
Berwick property	769,702	215,097	(46,969)	-	937,830
	<u>769,702</u>	<u>215,097</u>	<u>(46,969)</u>	<u>-</u>	<u>937,830</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
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

13. RESTRICTED FUNDS

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2023
	£	£	£	£	£
Berwick property – new build	346,446	-	(848)	-	345,598
	<u>346,446</u>	<u>-</u>	<u>(848)</u>	<u>-</u>	<u>345,598</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
OPERATING AS
WILTSHIRE SOUTH GUIDES**

**NOTES TO THE FINANCIAL STATEMENTS
For the year ended 31 December 2023**

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:

	2023	2022
	£	£
Incoming resources:		
Grants received from the Guide Association	16,320	14,154