

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

**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 2024**

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

**GENERAL INFORMATION**

**For the year ended 31 December 2024**

**TRUSTEES:** Mrs Joanne Manship

Mrs Belinda Durston  
Mrs Pam Ridley  
Mrs Sue Page  
Mrs Christine Glover  
Mrs Janet Mallard  
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 2024**

The trustees present their report with the financial statements of the Regional Association for the year ended 31 December 2024.

**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. Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community. 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 1,719 girls/465 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 2024**

**REVIEW OF 2024**

Units are meeting regularly and enjoying a wide range of activities both at their meeting place and also wider in the community. Many units have taken the opportunity to go on residential, camping and day trips plus attend Region events such as cinema exclusive screening of age appropriate films.

Intops 2024 had a great interrailing adventure across Europe, visiting Switzerland, Venice and Salzburg. Members have also had the opportunities to travel to Gambia.

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, Bristol, Berkshire and Dorset too. The Centre has been fortunate to receive a legacy from a past member this year with the specific wish for it be used at Berwick. The committee of volunteers have been able to re tarmac the carpark, build an outside washing up shelter for the units that camp. The site is continuing to be improved for all members of Girlguiding and the local community.

Wessex water have now completed their upgrade with the new flood tanks and extra soakaways for Wiltshire South Guides on site. Wessex Water have paid for all these improvement drainage works.

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

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2025**

**PLANS FOR 2025 AND BEYOND**

The County Commissioner is settling into the 5 year role 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, they are looking at adding new awards for young members. The Exec Committee are going to continue with events to draw our leaders together for social and mental welfare. The County is looking at organising events for all members to have fun, friendships, challenge & adventure.

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
OPERATING AS  
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**REPORT OF THE TRUSTEES  
For the year ended 31 December 2024**

**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 2024 amounted to £XXXXXXX (2023: £176,905).

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

**REPORT OF THE TRUSTEES  
For the year ended 31 December 2024**

**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 31<sup>st</sup> December 2024, 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 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2	200	-	5,691	5,891	203,515
<b>Charitable activities:</b>						
Subscriptions		12,891	-	2,173	15,064	16,320
Activities	3	60,244	-	15,588	75,832	60,737
Trading		828	-	2,501	3,329	3,235
Interest receivable		-	-	-	-	-
Grant aid income		-	-	5,000	5,000	-
Other income		3,469	-	-	3,469	10,168
<b>Total income and endowments</b>		<b>77,632</b>	<b>-</b>	<b>30,953</b>	<b>108,585</b>	<b>293,975</b>
<b>EXPENDITURE</b>						
<b>Expenditure on charitable activities:</b>						
Direct costs	4	56,049	-	147,445	203,494	101,193
Support costs	4	9,118	848	-	9,966	8,151
<b>Expenditure on raising funds:</b>						
Trading expenses		-	-	-	-	-
Fundraising	5	-	-	-	-	-
<b>Total resources expended</b>	10	<b>65,167</b>	<b>848</b>	<b>147,445</b>	<b>213,460</b>	<b>109,344</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>12,465</b>	<b>(848)</b>	<b>(116,492)</b>	<b>(104,875)</b>	<b>184,631</b>
<b>TRANSFERS BETWEEN FUNDS</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>12,465</b>	<b>(848)</b>	<b>(116,492)</b>	<b>(104,875)</b>	<b>184,631</b>
Total funds brought forward at 1 January 2024		<b>176,905</b>	<b>35,598</b>	<b>937,830</b>	1,150,333	986,413
<b>FUND BALANCES CARRIED FORWARD AT 31 DECEMBER 2024</b>		<b>189,370</b>	<b>34,750</b>	<b>821,338</b>	<b>1,045,458</b>	<b>1,150,333</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  
WILTSHIRE SOUTH GUIDES**

**BALANCE SHEET  
31 December 2024**

		<b>2024</b>		<b>2023</b>	
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>FIXED ASSETS:</b>					
Tangible assets	7		840,588		842,472
			840,588		842,472
<b>CURRENT ASSETS:</b>					
Stock	8	6,615		6,863	
Debtors	9	-		8,730	
Bank and cash balances		200,200		339,174	
		206,815		354,767	
<b>CREDITORS:</b>					
Amounts falling due within one year	10	(1,945)		(46,906)	
<b>NET CURRENT ASSETS</b>			204,870		307,861
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			1,045,458		1,150,333
Designated funds	12		821,338		937,830
Restricted funds	13		34,750		35,598
Unrestricted funds			189,370		176,905
			1,045,458		1,150,333

**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 2024**

	Notes	At 31/12/24 £	At 31/12/23 £
<b>Cash provided by operating activities</b>	1	<u>(138,974)</u>	<u>198,638</u>
<b>Cash flows from investing activities:</b>			-
Purchase of tangible fixed assets		-	-
Prior year adjustment		-	
<b>Cash provided by/(used in) investing activities</b>		<u>-</u>	<u>-</u>
<b>Increase/decrease in cash and cash equivalents in the year</b>		<u>(138,974)</u>	<u>198,638</u>
Cash and cash equivalents at the beginning of the year		339,174	140,536
<b>Cash and cash equivalents at the end of the year</b>	2	<u>200,200</u>	<u>339,174</u>

		At 31/12/24 £	At 31/12/23 £
<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>(104,875)</b>	<b>184,631</b>
<b>Adjusted for:</b>			
Depreciation		1,884	1,884
Decrease/(increase) in stock		(248)	(4,917)
Decrease/(increase) in debtors		8,730	(4,545)
(Decrease)/increase in creditors		(44,961)	21,585
<b>Net cash (used in)/provided by operating activities</b>		<u><b>(138,974)</b></u>	<u><b>198,638</b></u>
<b>Note 2</b>			
<b>Analysis of cash and cash equivalents</b>			
<b>Cash at bank and in hand</b>		<u><b>200,200</b></u>	<u><b>339,174</b></u>

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

**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2024**

**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 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  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2024**

**2. DONATIONS AND LEGACIES**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
Donations	200	-	1,102	1,302	1,578
Legacies	-	-	4,589	4,589	201,697
Gift Aid	-	-	-	-	240
	200	-	5,691	5,891	203,515

**3. ACTIVITIES INCOME**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
International income	-	-	-	-	-
Events income	60,160	-	-	60,160	51,717
Berwick income	-	-	15,588	15,588	9,000
Training income	84	-	-	84	20
	60,244	-	15,588	75,832	60,737

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2024**

**4. CHARITABLE EXPENDITURE**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
<b>Direct Costs</b>					
Census/subscriptions	3,607	-	-	3,607	4,459
Events	50,898	-	-	50,898	48,599
Training	785	-	-	785	2,102
Berwick	-	-	147,445	147,445	45,933
Grants	350	-	-	350	100
Travel and administration	161	-	-	161	-
	<u>55,801</u>	<u>-</u>	<u>147,445</u>	<u>203,246</u>	<u>101,193</u>
<b>Support Costs</b>					
Trustees expenses	1,469	-	-	1,469	827
Independent examiner's fees	250	-	-	250	250
Other expenses	6,363	-	-	6,363	5,190
Depreciation	1,036	848	-	1,884	1,884
	<u>9,118</u>	<u>848</u>	<u>-</u>	<u>9,966</u>	<u>8,151</u>
	<u>64,919</u>	<u>848</u>	<u>147,445</u>	<u>213,212</u>	<u>109,344</u>

**5. FUNDRAISING EXPENSES**

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2024 £	Total 2023 £
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 2024**

**6. EXPENDITURE**

Expenditure includes:

	2024	2024
	£	£
Depreciation – owned assets	1,884	1,884
Independent examiner’s fees	250	250
	<u>2,134</u>	<u>2,134</u>
	2024	2024
	£	£
Trustees’ travelling and subsistence expenses	<u>1,469</u>	<u>827</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 2024**

**7. TANGIBLE FIXED ASSETS**

	Freehold Property £	Furniture and Equipment £	Totals £
<b>COST:</b>			
At 1 January 2024	857,544	42,445	899,989
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	857,544	42,445	899,989
<b>DEPRECIATION:</b>			
At 1 January 2024	15,072	42,445	57,517
Charge for year	1,884	-	1,884
Eliminated on disposals	-	-	-
At 31 December 2024	16,956	42,445	59,401
<b>NET BOOK VALUE:</b>			
At 31 December 2024	840,588	-	840,588
At 31 December 2023	842,472	-	842,472

**8. STOCKS**

	2024 £	2023 £
Stock for resale	6,615	6,863
	6,615	6,863

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2024**

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

	2024	2023
	£	£
Trade Debtors	-	1,190
Debtors	-	7,540
	-	8,730
	-	8,730

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

	2024	2023
	£	£
Trade creditors	1,445	1,211
Accrued expenses	500	250
Other creditors	-	45,445
	1,945	46,906
	1,945	46,906

**WILTSHIRE SOUTH COUNTY GUIDE ASSOCIATION  
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**NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31 December 2024**

**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	34,750	-	-	34,750
Designated funds	805,838	-	15,500	821,338
Unrestricted funds	-	-	189,370	189,370
	<u>840,588</u>	<u>-</u>	<u>204,870</u>	<u>1,045,458</u>

**12. DESIGNATED FUNDS**

	Balance at 1 January 2024 £	Incoming resources £	Resources expended £	Transfers investments gains/(losses) £	Balance at 31 December 2024 £
Berwick property	937,830	30,953	(147,445)	-	821,338
	<u>937,830</u>	<u>30,953</u>	<u>(147,445)</u>	<u>-</u>	<u>821,338</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 2024**

**13. RESTRICTED FUNDS**

	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers investments gains/(losses)	Balance at 31 December 2024
	£	£	£	£	£
Berwick property – new build	35,598	-	(848)	-	34,750
	35,598	-	(848)	-	34,750

**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 2024**

**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:

	2024	2023
	£	£
Incoming resources:		
Grants received from the Guide Association	15,064	16,320

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