



# Annual Report



And financial  
statements for  
the year ended  
31 December 2023

## Girlguiding South West England

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# The Trustees' report

The Trustees of Girlguiding South West England are pleased to present their report with the financial statements for 2023.

## Statement of purpose

Girlguiding is the leading charity for girls and young women in the UK. As an organisation Girlguiding empowers nearly half a million girls, of which 45,401 girls are in South West England, to be their best and face the challenges of growing up today.

We give them space to grow and ensure that each one of them can get involved – no matter what their background or ability. 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. We do this through high quality, girl-led programmes delivered by inspirational adult volunteer leaders.

## Governing document and constitution

The Guide Association South West England, operating as Girlguiding South West England, is a separately constituted branch of The Guide Association, operating as Girlguiding, which is incorporated by Royal Charter. Girlguiding South West England is registered as a charity (Charity registration number 305951) with its headquarters at St Ann's Manor, 6-8 St Ann Street, Salisbury, Wiltshire SP1 2DN.



Girlguiding South West England is responsible for the administration of Girlguiding's affairs within South West England and for the general development of the principles, aims, organisation and rules of the Association in accordance with the Royal Charter, Byelaws and the Guiding Manual.

The Girlguiding South West England Trustee Board manages the affairs of the region. The Trustee Board is supported by three governance committees: Operational committee, Compliance committee and Guiding Delivery committee. Terms of reference clarify the roles and responsibilities of each committee.

# Organisation structure

## Organisation structure

Girlguiding is organised into a number of geographical areas called countries and regions. Girlguiding South West England is one of the six regions of England and together with the three countries of Scotland, Wales and Ulster (Northern Ireland) form Girlguiding.

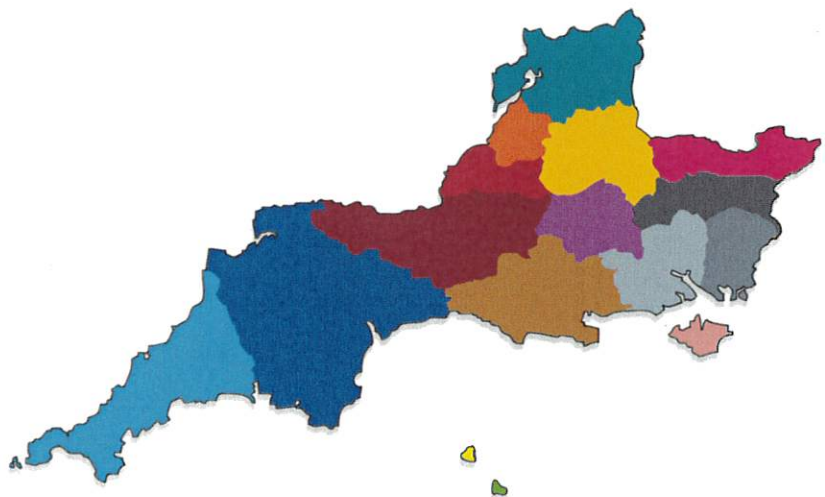
Girlguiding South West England is led by a senior volunteer, the Chief Commissioner. The Chief Commissioner may appoint a Deputy Chief Commissioner(s) to assist her. The region is organised into 16 areas – counties and islands: Berkshire, Bristol and South Gloucestershire, Cornwall, Devon, Dorset, Gloucestershire, Guernsey, Hampshire East, Hampshire North, Hampshire West, Isle of Wight, Jersey, Somerset, Somerset North, Wiltshire North and Wiltshire South. Each area provides support, lines of two-way communication and opportunities for young members, leaders and commissioners to make decisions and take responsibility. Each area is led by senior volunteers – either a county/island commissioner or joint county/island commissioners.

Girlguiding South West England has a Trustee Board which is chaired by the Chief Commissioner. Each county or island has an Executive committee or a Trustee Board which is appointed according to the county/island Constitution and is responsible for the administration of guiding in that county or island. The county/island Executive committee or Trustee Board is chaired by the county/island commissioner, or in the case of joint appointments, by the nominated county/island commissioner.

## The Board of Trustees of the Charity

**Laura Cottey**, Chief Commissioner

Helen Barette  
Amanda Butcher  
Jean Corbyn  
Rosie Gitsham (from 7 April 2023)  
Karen McFarlane  
Laura Menzies  
Janet Parker  
Solange Rebours  
Janette Searle (until 6 April 2023)  
Emma Stevens  
Linda Stone  
Jane Yorke



## Appointment and induction of Trustees

The members of the Trustee Board are selected and appointed by a Nominations committee to ensure a breadth of skills and experience suitable to direct the affairs of Girlguiding South West England.

There are established procedures for the induction of each Trustee to ensure that they are aware of the responsibilities of a Trustee and the ways of working within Girlguiding South West England.

**Executive Manager:** Julie Brown

## **Professional Advisers and Consultants**

The professional advisers and consultants during 2023 have been as follows:

### **Auditors**

#### **Fawcetts LLP**

Chartered Accountants and  
Registered Auditors  
Windover House, St Ann Street,  
Salisbury, SP1 2DR

### **Bankers**

#### **NatWest Bank**

48 Blue Boar Row, Salisbury, SP1 1DF

### **Investment Managers**

#### **Evelyn Partners Investment Services Limited**

45 Gresham Street, London EC2V 7BG

### **Solicitors**

#### **Trethowans**

1 London Road, Salisbury, SP1 3HP

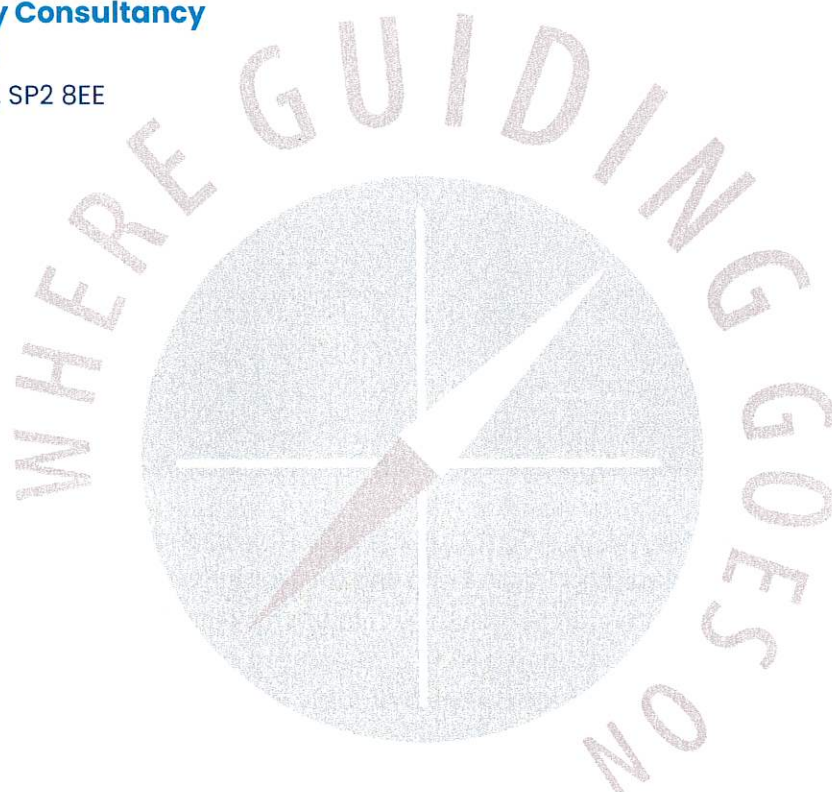
### **HR Support and Advice**

#### **Jo Heyworth**

### **Health and Safety Consultancy**

#### **What No Safety Ltd**

Cecil Ave, Salisbury, SP2 8EE



## Introduction

Girlguiding South West England with our incredible 12,000 adult members and volunteers supporting 45,000+ girls and young women across the region, aims to help all girls know they can do anything through fun, adventure and the space to discover their potential. 2023 was the second year of our Region Strategy and our achievements over the year focused on exceptional girl led experiences, ensuring our volunteers had a rewarding experience, being as inclusive and impactful as possible and reviewing our organisation to ensure sustainability. I am extremely grateful to our region staff and volunteer teams, alongside our county and island volunteers who embraced our ambitious strategy and delivered over the year.

A key priority for our girls and young members was to provide them with memorable experiences and to enjoy adventures in the outdoors. Our partnerships with the Mary Rose museum, the British Army, the Royal Navy, the RNLI, the STEAM museum and the Royal International Air Tattoo all provided incredible opportunities and reached a large number of young members. A Night with the Tigers provided a once in a lifetime opportunity for a sleepover at the zoo whilst our 14-18 year old Rangers had the opportunity to take to the sea on a Challenge Yacht for the weekend and take part in two international trips to Morocco and Austria.



Youth Participation was a new strategic priority for 2023 and coincided with a large ambassador project to raise the profile of Girlguiding South West England, provide inspiring role models and the opportunities to show girls that they can do anything. Eleven ambassadors were recruited over 2023 with specialisms ranging from science and engineering to a famous book author and female firsts in their careers. Our region ambassadors were proudly launched at a special Empower event where 60 young women came together in October to learn how to use their voice, be inspired and take part in a series of workshops.

Our amazing adult members and volunteers deliver incredible opportunities for girls and young women every week and we want to ensure all have a rewarding volunteer experience with us. In 2023, we launched new long service badges for 15 years of volunteering, celebrated members from across the region with region and national awards, held two successful county volunteer roadshows and had adult members providing support by volunteering at the Coronation of King Charles III in London. In 2023, Girlguiding South West England has continued to provide training and learning and development support to all our volunteers alongside important opportunities for networking and idea sharing at our region conferences. This work will continue in 2024 with a new Commissioner Support Team and Volunteer Experience committee to ensure we can provide the very best experience for our volunteers.



2023 was a highlight year for our strategic topic of inclusive and impactful seeing the launch of a very successful 'All for One' inclusion resource, the introduction of the Big Help Out, a national volunteering campaign, our onboarding of volunteer recruitment officers to support growth, our first International Women's Day event and an increase in our PR and profile through a variety of means. We continue to work hard to reach as many girls and young women as possible, breaking down barriers to joining and ensuring we have the volunteer sustainability to achieve our exciting strategic goals for 2024.

**Laura Cottey**  
**Chair of Trustees and Chief Commissioner**

# Review of 2023

## Overview

In May 2022, Girlguiding South West England launched the new Region Strategy for 2022 to 2024 which has been implemented and will be reviewed during 2024.

### Our Vision is:

An equal world where all girls can make a positive difference, be happy, safe and fulfill their potential.

### Our Mission is:

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.

### Our Values are:

We are caring, challenging, fun, empowering, inclusive, and inspiring.

Our key strategic priorities are:

**Exceptional experiences for girls:** Girlguiding South West England will offer unrivalled girl-led experiences across the region through a blended and inclusive approach.

**Rewarding volunteering:** Girlguiding South West England will ensure that we offer every volunteer a rewarding, fun and enjoyable experience in our region.

**Inclusive and impactful:** Girlguiding South West England will be a welcoming, inclusive organisation where we proudly celebrate the achievements of our members and where every girl, young woman and potential volunteer that wants to join us can.

**A sustainable organisation:** Girlguiding South West England will be an organisation that is sustainable, future proofed and able to achieve the delivery of our strategic aims.

The governance committees have been working on the delivery of the priorities set for 2022-2024; a more detailed report is given on pages 9-25.

## Region vision

"Our region will be caring and welcoming; where every volunteer is supported and exceptional inclusive experiences are offered. Our membership will be empowered to thrive and be impactful within our communities and together we will recover and grow."

We will offer **exceptional experiences** for girls and young women in the region through a blended and inclusive approach

**We will:**

- Increase the opportunities to participate in outdoor experiences for girls and young women
- Provide large-scale events for girls and young women to come together across the region
- Provide a range of international experiences for all, including 'at home'
- Develop a youth voice and participation plan
- Increase the availability of experiences for 14-18 year olds
- Work with our counties and islands to increase the provision of exceptional girl experiences across the region
- Ensure our volunteers have the training and support to provide exceptional experiences for girls and young women

**Events and activities**

During 2023 an exciting programme of activities and events were on offer to the girls and young women and their leaders.

Three Mary Rose experience days were held at the Mary Rose Museum in Portsmouth in January, February and April, which approximately 112 young members and their leaders attended on each day. Young members took part in a variety of activities including working in teams to load and fire a full-size replica gun, guessing the use of mystery artefacts and comparing modern and Tudor food to decide if we were healthier than our Tudor ancestors.



Girlguiding South West England teamed up with Dartmoor Zoological Society in 2023 to provide members with an opportunity to sleepover at Dartmoor Zoo. In May, July and October over 500 girls enjoyed a sleepover at the zoo and took part in various activities and workshops on animal enrichment and behaviour and had a chance to get up close with giant African snails and stick insects. A further 270 girls visited the zoo for the day and completed similar workshops.

In May, around 300 girls and their families attended a girl and parent roadshow at Cholderton Rare Breeds Farm in Wiltshire. The Chief Commissioner showcased the opportunities on offer to the region's 45,000 members, after which the girls and their families explored the farm and enjoyed the challenge of a climbing wall.



The partnership with UK Parliament continued into 2023 with units registering to take part in UK Parliament week in November. During UK Parliament week, a Question and Answer session was held at the region office in Salisbury with Caroline Nokes MP and our Making a Difference region ambassador. Questions were asked about the role of an MP as well as the importance of having a range of people and experiences in Parliament.



The British Army delivered an activity day at the Army Reserve Centre, Keynsham, Bristol in November. The day was attended by 90 Guides, Rangers and Young leaders who worked towards their Stage 5 Lead Skill Builder badge.

During 2023, the Royal Navy continued to offer sessions to Guide and Ranger units in the region, engaging with a total of 690 members across the year. All the activities offered were designed to develop and practice leadership, communication, and teamwork skills, whilst having fun. In July over 800 girls and their leaders from across the region enjoyed a visit to 'schools' day' at the Royal International Air Tattoo (RIAT) at RAF Fairford in Gloucestershire. The RAF Charitable Trust provided free tickets for the girls and their leaders to take part in some STEM (Science, Technology, Engineering and Mathematics) activities in the Techno Zone area. The region had a stand in the Techno Zone where units were able to come along and meet the Chief Commissioner's team. This year volunteers from Gloucestershire and Wiltshire North manned the region stand on the Saturday and Sunday.

In November a pilot event was held at the STEAM museum in Swindon for units in the local area to experience what it was like to work on the Great Western Railway. The museum had invited an engineer to help run workshops and two of the region ambassadors also attended. Similar events would be planned for more units in 2024.

During the last quarter of 2023, the author of 'The Swish' and a fashion up-cycler has run creative workshops on clothes customisation and upcycling at units in the Wiltshire area. Further sessions have been planned for 2024.



### Opportunities for Rangers and Young Leaders

Girlguiding Peer Educators are members aged 14 to 25 year olds who help Brownies, Guides and Rangers think and talk about issues that are important to them. As young people, they use their own experience to bring the subjects to life. In 2023 the Peer Educators continued their trainings online and face-to-face with sessions on Think Resilient, Breaking Free, and Safe the World. The region currently has 78 Peer Educators and those members, with support from Girlguiding, ran 117 sessions reaching 1,735 girls and young women, from Brownies to adult leaders, across the region.



In 2023, a total of 116 young women in South West England gained their Duke of Edinburgh (DofE) awards: 65 at Bronze level, 36 at Silver level and 15 at Gold level. A total of 65 Certificates of Achievement were gained in 2023: 38 at Bronze level, 21 at Silver level and 6 at Gold level. DofE will continue with a Certificate of Achievement for all participants (at all Award levels) who complete their Volunteering, Physical and Skills sections.

The Queen's Guide award is the highest award to be gained in Girlguiding and is open to members aged 16 to 30 and must be completed within 3 years from the start date. The award is about

personal challenges and taking part in guiding and consists of 5 sections. In 2023 the region had 32 candidates undertaking the award.

In January 2022, a new closed Facebook group was set up for Ranger leaders and leaders who have Young Leaders in their Unit. This was continued in 2023 and currently has 322 members. The Facebook page is being used by the region to make Leaders aware of information and opportunities which arise at short notice and can then be forwarded on to Rangers and Young Leaders without delay.

The region held its first Youth Voice event, Empower, in October with 60 girls and young women attending to learn skills to help them use their voice and empower and inspire them to make changes to the issues they are passionate about. Ten of the region ambassadors also attended the event and helped to run workshops on a range of topics including 'there's power in politics', 'finding my cause: living in a man's world' and 'representation and positive role models'. The day was full of engaging discussions and thought-provoking arguments, allowing the participants to feel inspired, motivated and empowered.



In August, Rangers, Young leaders and adult volunteers had the opportunity to spend a week on two 72 foot Challenger racing yachts organised by the Tall Ships Youth Trust based in Portsmouth. Participants had a chance to get involved in all aspects of sailing the yacht, including stowing and handling sails, helming and working in the galley.

### International experiences

The region celebrated World Thinking Day in February by holding a virtual international event, WTD2023, with over 6,000 members taking part in various activities based around the WAGGS regions and the theme 'Make Your Way Around the World'.

The region holds annual selection weekends to find volunteer leaders and participants for the programme of international trips. The selection weekend for adults took place on 22-23 April with

27 volunteers attending from around the region, and the selection weekend for participants was held on 30 June - 2 July. Both weekends were successful and places were offered to leaders and participants for the international trips to Essex International Jamboree, Inter-Rail and Malaysia in 2024. In 2023, international trips took place to Austria and Morocco, with girls and leaders taking part in an International camp in Austria in August and in Morocco participants enjoyed trekking in the Atlas mountains and visiting Marrakesh.

Roverway is a jamboree for 18-22 year olds and will take place in 2024 in Norway with the theme 'North of the Ordinary'. Currently 8 people from the region have signed up to attend and a briefing weekend has taken place in the Peak District in September.

### International Community Experience (ICE)

ICE is a Guiding programme that combines community action and international experiences to provide a challenging and purposeful opportunity for Guides aged 11-13. Community action is a key element of all ICE projects. ICE also provides an opportunity to raise awareness about the international opportunities open to Rangers and leaders and which will be open to the girls as they move onto Rangers when they reach 14. In April, 23 Guides and 4 leaders had a 4 day trip to Ulster, staying at Girlguiding Ulster's activity centre and completing a service project on site.



Two ICE weekends are held around the region in September/October each year and from the two weekends Guides are selected for the final part of the ICE programme – the international experience, which is a 4-day international trip. From the 48 Guides that attended the two weekends in September and October, 24 were selected for the trip to Jersey in April 2024.

## We will ensure that we offer every volunteer a **rewarding volunteering** experience which is fun and enjoyable

### **We will:**

- Ensure recovery and sustainability at all levels of Girlguiding South West England resulting from the impact of the COVID-19 pandemic
- Develop the Inspire network
- Provide high quality learning and development for volunteers
- Provide a range of experiences and opportunities for volunteers
- Empower volunteers to give them confidence in their roles and to broaden their volunteering experience
- Promote and support flexible volunteering opportunities

### **Adult opportunities**

Once a leader has completed the Leader Development Programme, further opportunities for training and development are available. Examples include becoming a mentor to new volunteers joining Girlguiding, walking or water qualifications and a 'going away with' qualification which allows leaders to take girls away on residential events.

One volunteer from the region was successful in gaining a place at the 2023 WAGGGS (World Association of Girl Guides and Girl Scouts) and WOSM (World Association of the Scout Movement) Academy event which was held in Wiesbaden, Germany in November. Guide and Scout members from both organisations share with other participants from all over Europe their vision on key topics such as: external relations in Europe, communication, implementing STEM into youth programmes, non-formal education and training, and membership growth, enabling members to find innovative tailored solutions to the diverse needs Scouting and Guiding Organisations are facing in Europe. Participants could choose from four different learning paths and the volunteer from our region chose the Voice stream which included sessions on advocacy, brave spaces, succession planning and intergenerational partnerships. There was an international evening where participants learnt about the other 40 countries that were represented.

One region volunteer was selected in June 2022 to participate in the Juliette Lowe Seminar (JLS) for 2022/23. The JLS ran until June 2023 and over 500 women aged 18-30 from over 80 countries participated in activities run by the World Association of Girl Guides and Girl Scouts (WAGGGS). The focus was on reducing particular barriers faced by young women in the world today. The theme of the seminar for 2022/23 was Lead4Impact. The Seminar culminated with a project element run over the course of the year. Our region volunteer worked to inspire our next cohort of leaders to continue their Girlguiding journey into adulthood and get involved in projects like the JLS.

The role of commissioners is key to supporting and encouraging our volunteers to be inspirational leaders. The aim of the commissioner conference is to empower and inspire commissioners to work with other adult members to ensure the sustainability of guiding for the future, creating a community in which all girls and volunteers receive a warm welcome and feel a sense of belonging.

Our region commissioners' conference was held face-to-face in September with 101 commissioners attending and an additional 17 joining online. The theme of this year's conference was 'Be inclusive' and commissioners had the opportunity to be inspired by a speaker to support them in including the LGBT+ community, develop their skills and confidence to consider a wide range of inclusion topics, update their knowledge and understanding of the latest Girlguiding inclusion policies and procedures, and network with other commissioners to share ideas and offer support.

A Guiding Delivery conference was held in March, in Wimborne, Dorset, for 130 volunteer advisers and coordinators from across the region. A presentation was given which reviewed the past year's events and activities and highlighted how much had been achieved by the region's lead volunteers in ensuring that Guiding continued for girls and adults. An inclusion challenge was launched 'All for One' and a presentation shown on how to achieve inclusion.



The Inspire network was set up for 18-30 year olds to connect and meet other Guiding members of the same age from across the region. In 2023 the network has continued to grow, and two Inspire weekends were held during the year, one at Pax Lodge, London in March and the other at Woodhouse Park near Bristol in October.

## Training

The region has a team of 68 Girlguiding qualified trainers and 7 volunteers who are working on their Girlguiding Trainer Qualification. The trainers are all volunteers from within Girlguiding South West England and play a key role in supporting and equipping our leaders to deliver good guiding. A trainers conference was held at Haynes Motor museum in November which explored participant engagement and presentation of self.

Leader Development Programme training sessions are held virtually in the evenings, 274 volunteers were trained on a number of topics including, Celebrating Every Member, Doing Our Best, Effective Communication for Unit Leaders, and Unit Accounts.

Girlguiding South West England has continued to deliver safeguarding training comprising of 4 different levels of training to ensure that all volunteers are holding the appropriate level for the role they hold in Guiding. Level 1 and 2 are completed as E-learning, Level 3 is completed by attending a three-hour online training or a face-to-face training, and Level 4 is completed online. During the year, 1,932 volunteers were trained for Level 3 and 168 commissioners trained for Level 4. A training plan is in place for 2024 to ensure continued compliance going forward.

Additional online training sessions are held throughout the year to assist volunteers in their roles. These sessions are on Adjustment Plans, Honest Conversations, Handling Challenging Behaviour, Gift Aid, Doing Our Best, Celebrating Every Member, and Effective Communication.

The region offers a programme of walking training weekends each year, which can be for leisure walking or can lead to qualifications and enable volunteer leaders to take groups of girls and adults on walks with varying levels of difficulty and terrain. The region ran a Level 1 walking course in June at Deer Park Gloucestershire with 14 participants. A Level 2 walking assessment and leisure weekend was held in September at the Dartmoor Activity Centre.



## Resources and badges



*The Mary Rose* resource pack was developed in conjunction with the Mary Rose Museum in Portsmouth to accompany girls and volunteers on their Experience Day at the Mary Rose. The Challenge pack contains numerous activities to complete, with information on the Tudors, how the Mary Rose sank and then many years later, how she was raised from the ocean and the artefacts found on board. The Challenge can be used with all ages, Rainbows, Brownies, Guides and Rangers, both in their units and at the Museum. A Mary Rose badge was also designed for the occasion.



*The Night with the Tigers* resource and badge was created to be used when attending any zoo, even for a day visit. The resource allowed girls and volunteers to explore the different areas of the world and the animals who live there, learn about the endangered species and have fun doing different activities indoors and outdoors.



The *All for One* challenge pack promotes diversity and inclusion and encourages girls to think about others and the differences between us all. It highlights some physical and mental issues that people may face, and how to adapt to ensure they are given equal opportunities. The pack looks at communication methods, sensory and medical needs, and the impact of different backgrounds and cultures. A badge is available on completion of the challenge.



A challenge pack was developed with the STEAM museum in Swindon, with activities that can be adapted to suit the circumstances of individual units. A badge is available on completion of the challenge.



A new RNLI resource '*Mayday, Mayday*' has been created which focuses on four key water safety messages and has been tailored so that all sections of Girlguiding can use it.



Following the success of the Christmas badges over the last 3 years, a Christmas badge was designed for 2023 with over 11,000 sold in the 3 months before Christmas. New for 2023, the region designed and sold a Christmas bauble of which 176 had been sold by the end of the year.

The transition resource was relaunched having been redesigned by a group of Queen's Guide candidates. It is a girl-led resource to support young members as they move up through Guiding, with activities to help them reflect on their past, present and future as a Girlguiding member.



We will be a welcoming, **inclusive** organisation where we proudly celebrate the achievements of our members and make a bigger **impact** and influence on our local communities

**We will:**

- Promote and support our members to enable an inclusive culture and celebrate diversity across Girlguiding South West England
- Ensure all elements of the Girlguiding South West England offer is inclusive and welcoming to all
- Develop our Inclusion team and network
- Understand the inclusion and diversity focus areas and opportunities within Girlguiding South West England
- Grow our external reach and engagement
- Reach out to welcome in new members
- Support sustainability of our membership
- Develop our communications to meet the needs of our members
- Celebrate and thank all our members
- Facilitate the opportunities for our members to have impact; locally, regionally and nationally

### Membership growth and retention

Our membership at the end of 2023 was 57,190 made up of Young Members, Adult Members and Recognised Volunteers. The total amount of those that pay the subscription is 55,903. Both figures have *increased from the end of 2022* with 55,704 total members at the end of December 2022 and 54,777 that paid the subscription. At the end of 2023 there were 15,831 Young Member registrations and of these 11,986 were eligible to join. These figures are for those who are enquiring to become Young Members for the first time and do not include those who are transferring units or moving sections. The girls and young women meet in groups – called units. On the 2 January 2024 there were 3,077 units; a *loss of 153 units* since 2022.



The region office continued to make the initial contact with adults wishing to volunteer in just over three quarters of the counties in the region. The aim of the call was to find out where the adult wanted to volunteer, their availability and the type of role they were interested in volunteering for. The information received was passed to local volunteer commissioners to follow up with information on opportunities available for each individual adult volunteer. The office handles enquiries from parents of girls who were waiting to join Girlguiding.



“Having female role models growing up and visible gives people something to look up to which is really important, especially in sport”

Hannah  
Female Pathway  
Football Development  
Officer at Hampshire FA

On 8 March, International Women’s Day, an event was held in Southampton which was opened by the Deputy Lieutenant for Hampshire and attended by a number of local people including two women from Hampshire Football Association. The evening networking event focused on the International Women’s Day theme of ‘Embrace Equity’. At the event the region launched the new Girlguiding branding and the region’s ambassador scheme. Ambassadors would help to inspire and support volunteers and girls across the region by attending events, conferences and unit meetings. By the end of the year, 11 region ambassadors had been launched.

At the beginning of 2023 the region’s new External Reach Strategy was put in place which looked at key ways to raise the profile of Girlguiding across the South West England region in order to grow our membership and thrive with opportunities and partnerships.

The region held a face-to-face Growing Guiding conference in November which was attended by members from each county and island. The Deputy Chief Commissioner and the lead volunteer for Membership Growth and Retention gave delegates an overview of the region’s position and ideas being developed to assist the region with membership growth and retention. Delegates attended sessions which focused on:

- *Warm Welcome*
- *Inclusive Communications*
- *Young Member recruitment*
- *Volunteer Recruitment and Parents*
- *Fundraising, Grants and Budgeting*
- *Young Leaders*
- *Safe Zone*

An inclusion challenge pack, ‘All for One’ was launched in March which promotes diversity and inclusion and encourages girls to think about others and the differences between us all. The new resource highlights some physical and mental issues that people face and how to adapt to ensure

they are given equal opportunities. The eight sections in the resource look at communication methods, sensory and medical needs, and the impact of different backgrounds and cultures.

An inclusion checklist was drawn up with a list of things to consider when planning a conference, activity, training or an event, to ensure that those with additional needs would feel comfortable to attend. The checklist has sections on venue, online events, website, and catering.

## **Fundraising and grants**

The Cost of Living Grant, which was launched in 2022 and continued in 2023, has been funded by a grant from Girlguiding and is available to subsidise adult volunteers and young members guiding costs, and in particular, to help towards subscriptions for 2024.

A Volunteer Warm Welcome grant continues to help units welcome new Leaders-in-Training and Unit Helpers by assisting with the cost of starting their volunteer journey with Girlguiding. The grant can be used for either the cost of the volunteer's subscription, training, or for uniform/members wear or a combination of the various costs.

The Starting a New Unit Grant was launched in September 2021 and has continued to help provide support for essential items to help get more girls into Guiding. During the year, 12 new units have been helped as they began their journey by providing a number of items including programme and support resources, first aid kits, Guiding uniform for Leaders, Unit Helpers and Young Leaders, and training costs for Leaders to attend relevant first aid and programme trainings.

In 2023 funding was received by Girlguiding from the DCMS Uniformed Youth Fund with the objective of creating new places for young people in uniformed youth groups, prioritising tackling waiting lists in IMD 1-5 Upper Tier Local Authority Areas in England, before reducing waiting lists in other parts of England. The fund aims to improve the wellbeing of young people and help them to develop skills for life and work by expanding the reach, number and range of regular activities for young people that drive these outcomes. The fund will also support Uniformed Youth Organisations to build their internal capacity to scale up sustainably. The project started on 1 April 2023 and will run until April 2025. Girlguiding South West England aims to deliver 390 new spaces for Guides and Rangers, recruit 57 new volunteers, and open 12 new Guide or Ranger units.

## **Thanks and recognition**

Saying 'Thank You' to all Girlguiding volunteers is important. In April, a roadshow was held at Yeo Valley which 100 volunteers from across Somerset North attended to celebrate and thank them for everything they do. In October, a thank you event was held at Berwick activity centre for all volunteers in Wiltshire South.

Girlguiding and Girlguiding South West England offer a range of awards that adult volunteers can be nominated for to recognise what they do for Girlguiding.

The region awards include the Silver Oak Leaf, which can be gained by any adult who has given freely of their time to promote and advance Guiding within the region, the Compass award, which is given to recognise the dedication of our members at local level and give freely of their time to provide good quality guiding to the girls in their unit, the local area and to the benefit of the local community and the Young Adult Leaders award, which is given to recognise the achievement of

Leaders aged 18 to 30 years and who have done something special or something remarkable. In addition, the region has a Thanks Badge and a Chief Commissioner's Certificate, both of which are awarded at the discretion of the Chief Commissioner.

Girlguiding's service awards are available for members who have completed 5, 10 and up to 60 years' service. The region recognises volunteers who have recently joined Girlguiding as a member and who have completed either 1 year or 3 years' service. From January 2023, a new region 15 year badge was given out to members who have completed 15 years' service.

**During 2023 the following awards were made:**

- 1 Silver Fish
- 2 Girlguiding Laurel awards
- 2 Guiding Star
- 1 Region Silver Oak Leaf awards
- 26 Region Compass awards
- 5 Chief Commissioner's awards
- 4 Young Adult Leaders awards
- 7 Region Thanks Badges
- 661 Chief Commissioner 1-year service award
- 205 Chief Commissioner 3-year service award
- 153 Chief Commissioner 15-year service award
- 69 Girlguiding Hero award



We will be an organisation that is **sustainable**, future proofed and able to achieve the delivery of our strategic aims

**We will:**

- Review our financial processes and funding sources
- Ensure staff and volunteer roles within Girlguiding South West are enjoyable, fulfilling and impactful
- Support the Girlguiding organisational strategy through the ways of working together process
- Take measures to reduce the environmental impact of our core business, activities, opportunities, and events and increase our environmental sustainability

## **Finance**

Most of the region's annual income comes from membership subscriptions which are received in April.

Sales of resources, badges and small gift items via the online shop continue to supplement the region's income. New for 2023 were the STEAM resource and badge connected to the museum of the GWR in Swindon, the 'Mayday, Mayday' RNLI resource and badge, the Tri-Guiding Challenge and badge related to the Big Help out, the 2023 Christmas badge and a Christmas bauble. A small stream of income continues to be generated from easyfundraising referral fees and from letting surplus office space in the region headquarters building.

Regular meetings are held with NatWest Bank, the region's bankers, to review our financial position. Regular meetings are also held with the region's investment managers, Evelyn Partners Investment Services Ltd, to review the performance of the region's investment portfolios. The region's investments are held in two portfolios, the main portfolio has a medium to long term growth strategy with a moderate risk profile, the second portfolio was set up for growth and income with a low risk profile.

The 2024 annual budget for the region was drawn up and approved by the Trustee Board in July. The 2023 budget was reviewed throughout the year and updated where necessary. Management accounts, which incorporated the budget figures and identified variances, were reviewed throughout 2023 together with cash flow forecasts.

## **Structures and decision making**

A ballot was held for 4 new county/island commissioner Trustees with all 4 of them due to take up their roles in 2024.

## **Processes, systems and staff**

The Compliance committee holds a register of all property owned by the counties and islands with details of the ownership arrangements including the expiry dates of any leases, whether the property is separately registered as a charity, whether property is held by the Guide Association or Scout Association Trust Corporations, the use of the building and insurance arrangements.

The Compliance committee continued to analyse and review the quarterly reports on complaints and concerns that originate at a local Guiding level. Common themes were identified which was used to determine the training required to support the volunteer leaders.

The region team of Safeguarding lead volunteers provided support and advice to members throughout the region on safeguarding matters. The team also worked with Girlguiding on a number of disclosures during 2023. A total of 83 safeguarding disclosures/concerns were registered with Girlguiding from the region.

The region has continued to provide support on GDPR to the county/island commissioners. Girlguiding policy and procedures were updated and the information disseminated to the counties and islands.

There were a number of staff changes. In February a Communications and Engagement officer was recruited to run the region's social media channels as well as working on graphic design, photography and videography. A Volunteer Recruitment officer started in January on a 10 month appointment to work closely with counties to increase the number of volunteers in their area.

The amazing work carried out by the volunteers in Girlguiding South West England is achieved in partnership with our dedicated staff team.

## Support

Girlguiding South West England's headquarters building is a Grade II Listed building in Salisbury. The building houses the administrative centre for the region and provides space for members to hold meetings and training sessions.

Girlguiding South West England has an ongoing programme of maintenance for the building and this has proceeded to plan.

The region office upgraded its IT file sharing system to Microsoft Teams. The patio at the region office was refurbished and a staff welfare room was created.

For the first time, the region office held 2 open days to welcome members into the office for a tour of the building and a chance to meet the region staff, while completing a Guiding activity and browsing in the region shop.



# Plans for the future

## Plans include:

### Exceptional experiences for girls



- Mary Rose Experience days
  - WTD2024 virtual international event
  - Night with the Tigers sleepover at Dartmoor Zoo
  - ICE weekends for international trips in 2025
  - UK Parliament Week 2024
  - Wimbleball
  - British Army and Royal Navy takeover days
- Region roadshows in Guernsey and Berkshire for girls and their families
  - Peer Education training days
  - The Swish upcycling challenge
  - Royal International Air Tattoo – ‘schools’ day’
  - GLOW 24
  - RNLI activity day

### Rewarding volunteer experience

- Growing Guiding skills day
- Region-led safeguarding training to ensure continuous compliance
- Virtual training sessions for leaders
- Commissioner conference
- Two volunteer weekends at Pax Lodge, London
- Try, Inspire and Qualify weekend
- Region roadshows in Guernsey and Berkshire for volunteers
- Trustee training
- Support the counties and islands with procedures and trainings on compliance with GDPR
- New service awards
- Property conference
- Commissioners’ conference trainings
- Thank you event for volunteers – ‘Hidden Heroes’

### Inclusive and impactful

- Monitoring and review of the region strategic plan
- International Women’s Day event in Exeter
- Youth panel members
- Continue to expand the region Inclusion team
- Understanding the inclusion and diversity focus areas and opportunities
- Developing communications to meet the need of all our members
- The continuation of work to manage enquiries and joining lists of adults who wish to join Girlguiding
- Formation of new committees to support region strategy

### Support

- Continued monitoring of computer system



**Please ask a member of staff if you need support during this event**



#### Not all disabilities are visible

If you see somebody wearing a Sunflower lanyard, this signifies a hidden disability. The Hidden Disabilities Sunflower is a discreet way to show that someone may need additional support, help, or time to complete tasks.

If you have a hidden disability and would like extra support, please let a member of staff know so we can do our best to accommodate you.

If you use a different language, can't read or write, or need help with hearing, please let us know so we can help you. Please also let us know if you need any other support.

Can't see anything to help you?

Matches will check the hidden disabilities lanyard.



## Objectives and activities for the public benefit

The Trustee Board confirms that it has taken due regard of the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

## Environmental Statement

Girlguiding South West England seeks to create a culture which environmental considerations are integrated into all policy decisions and business activities across the organisation.

## Risk Statement

The major risks facing Girlguiding South West England are continually reviewed and carefully scrutinised by the Trustee Board and Compliance committee and measures taken to mitigate against major strategic business and operational risks which the charity faces.

A detailed business recovery plan is in place and will be implemented in the event of an incident to ensure that Girlguiding South West England can continue its business operations as quickly as possible.

## Reserves

The Trustee Board has reviewed the reserves of Girlguiding South West England. The review covered the sources of income and whether that income was sustainable in the future, the fixed and variable expenditure of the region and the need to contain expenditure levels within the sources of income.

The review concluded that to allow Girlguiding South West England to continue to operate efficiently and to provide sufficient reserves for that continuance then the following reserves will be required:

1. Designated fund of £324,021 consists of £65,000 to cover costs of forthcoming events, £150,000 for maintenance at St Ann's Manor, £24,433 to provide for training and events, £58,444 for grant funding for trips and future trip fund £26,144.
2. General liquid reserves sufficient to cover one year's operating expenditure. This includes staff costs, office costs and utilities. The total of these costs currently stands at around £589,558.

Girlguiding South West England has achieved its initial target which will be kept under review. The free reserves of the Association at 31 December 2023 were £nil (2022: £nil).

## Investment powers

The investment powers of Girlguiding South West England are as set out in the Royal Charter and Byelaws of The Guide Association.

## Statement of Trustees' responsibilities

The Trustees of the charity (for the purposes of charity law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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 Girlguiding South West England and of its financial activities for that period. In preparing these 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 financial statements on the going concern basis unless it is inappropriate to presume that Girlguiding South West England 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 Girlguiding South West England and to enable it to ensure that the financial statements comply with the constitution. They are also responsible for safeguarding the assets of Girlguiding South West England and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Financial Statements For 2023

The annual financial statements for 2023 are annexed to this report and include a report by Girlguiding South West England's auditors, Fawcetts LLP, Chartered Accountants and Statutory Auditors.

### Trustee Report

The Trustee Report was approved by the Trustee Board at its meeting on 5 April 2024 and the Chief Commissioner was authorised to sign the report on behalf of the Trustee Board.



.....  
**Laura Cottey**

**Chair Of The Trustee Board And Chief Commissioner**

# Report of the Trustees and Financial Statements

For the year ended 31 December 2023

Charity registration number: England and Wales 305951

## Report of the Independent Auditors to the Members of The Guide Association – South West England

### Opinion

We have audited the financial statements of the Guide Association – South West England for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- Give a true and fair view of the state of the charity's affairs as at 31 December 2023, and its incoming resources and application of resources for the year then ended;
- Have been properly prepared in accordance with the United Kingdom Generally Accepted Accounting Practice; and
- Have been prepared in accordance with the requirements of the Charities Act 2011

### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

## **Other information**

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- The information given in the financial statements is inconsistent in any material respect with the financial statements; or
- The charity has not kept adequate accounting records; or
- The financial statements are not in agreement with the accounting records and returns; or
- We have not received all the information and explanations we require for our audit.

## **Responsibilities of Trustees**

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

## **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

### **Extent to which the audit was considered capable of detecting irregularities, including fraud.**

We identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

### **Identifying and assessing potential risks related to irregularities**

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations we consider the following:

- The nature of the charity sector, control environment and business performance;
- Results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- Any matters we identified having obtained and reviewed the company's documentation of their policies and procedures relating to:
  - o Identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - o Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
  - o The internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
  - o The matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the following area: revenue and resource recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We have also obtained an understanding of the legal and regulatory frameworks that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act and related legislation.

## Audit response to risks identified

As a result of performing the above, we identified revenue and resource recognition a key audit matter related to the potential risk of fraud. Our procedures to respond to risks identified included the following:

- Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- Enquiring of management concerning actual and potential litigation and claims;
- Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- Reading minutes of meetings of those charged with governance and reviewing correspondence with HMRC and;
- In addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

## Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Fawcetts*

Date: 20 August 2024.....

Fawcetts LLP, Chartered Accountants & Statutory Auditors  
Windover House, St Ann Street, Salisbury, SP1 2DR

Fawcetts LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

# Statement of Financial Activities

## For the year ended 31 December 2023

Income and expenditure	Note				2023	2022
		Unrestricted £	Restricted £	Designated £	Total £	Total £
<b>INCOME AND ENDOWMENTS FROM:</b>						
Donations and legacies	2	3,174	137,201	5,847	146,222	72,789
Charitable activities	3	700,181	-	-	700,181	678,804
Other trading activities	4	74,727	-	-	74,727	50,673
Investment income		23,121	-	-	23,121	8,950
<b>Total income</b>		<b>801,203</b>	<b>137,201</b>	<b>5,847</b>	<b>944,251</b>	<b>811,216</b>
<b>EXPENDITURE ON:</b>						
Raising funds	5	32,126	10,315	-	42,441	45,606
Charitable activities	6	796,069	130,793	22,536	949,398	677,401
<b>Total expenditure</b>		<b>828,195</b>	<b>141,108</b>	<b>22,536</b>	<b>991,839</b>	<b>723,007</b>
Net gains/(losses) on investments	11	86,436	-	-	86,436	(102,675)
<b>NET INCOME/(EXPENDITURE)</b>		<b>59,444</b>	<b>(3,907)</b>	<b>(16,689)</b>	<b>38,848</b>	<b>(14,466)</b>
Transfers between funds	16				-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>59,444</b>	<b>(3,907)</b>	<b>(16,689)</b>	<b>38,848</b>	<b>(14,466)</b>
<b>RECONCILIATION OF FUNDS:</b>						
Total funds brought forward		(3,464)	3,464	-	-	
		1,644,581	91,011	340,710	2,076,302	2,090,768
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,700,561</b>	<b>90,568</b>	<b>324,021</b>	<b>2,115,150</b>	<b>2,076,302</b>

### CONTINUING OPERATIONS

None of the Regional 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.

The notes form part of these financial statements

# Balance sheet

## As at 31 December 2023

	Note	2023 £	2023 £	2022 £	2022 £
<b>Fixed assets</b>					
Tangible fixed assets	10	271,292		286,807	
Investments	11	<u>1,314,995</u>		<u>1,177,360</u>	
			1,586,287		1,464,167
<b>Current assets</b>					
Stock	12	53,733		44,582	
Debtors	13	211,083		147,168	
Cash at bank and in hand		<u>488,259</u>		<u>552,064</u>	
<b>Total current assets</b>		753,075		743,814	
<b>Creditors</b>					
Amounts falling due within one year	14	<u>(224,212)</u>		<u>(131,679)</u>	
<b>Net current assets</b>			<u>528,863</u>		<u>612,135</u>
<b>NET ASSETS</b>			<u><b>2,115,150</b></u>		<u><b>2,076,302</b></u>
<b>Funds</b>					
Restricted funds	16		90,568		91,011
Unrestricted funds:					
Designated funds	17		324,021		340,710
Other charitable funds			<u>1,700,561</u>		<u>1,644,581</u>
<b>TOTAL CHARITY FUNDS</b>			<u><b>2,115,150</b></u>		<u><b>2,076,302</b></u>

The financial statements were approved and authorised for issue by the Board of Trustees on 5<sup>th</sup> April 2024 and were signed on its behalf by:



**L Cottey**  
Chair of the Trustee Board and Chief Commissioner

The notes form part of these financial statements

# Statement of Cash Flows

## For the year ended 31 December 2023

	Notes	2023 £	2022 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>			
Net cash provided by/(used in) operating activities	a	(11,665)	103,173
Cash flows from investing activities:			
Purchase of investments		(476,995)	(25,333)
Sale proceeds of investments		375,716	277,975
Purchase of tangible fixed assets		(941)	(17,601)
Net cash provided by/(used in) investing activities		<u>(102,220)</u>	<u>235,041</u>
<b>CHANGE IN CASH AND CASH EQUIVALENTS FOR THE YEAR</b>		<b>(113,885)</b>	<b>338,214</b>
Cash and cash equivalents brought forward	b	634,778	296,564
<b>CASH AND CASH EQUIVALENTS CARRIED FORWARD AT 31 DECEMBER</b>		<b><u>520,893</u></b>	<b><u>634,778</u></b>

### a) Reconciliation of net income/(expenditure) to net cash flow from operating activities

	2023 £	2022 £
Net income/(expenditure) for the year as per the Statement of Financial Activities	38,848	(14,466)
Adjusted for:		
Depreciation	16,456	17,461
Unrealised (gains)/losses on investments	(84,607)	99,219
Realised (gains)/losses on disposal of investments	(1,829)	3,456
(Increase)/decrease in stock	(9,151)	4,277
(Increase)/decrease in debtors	(63,915)	(98,354)
Increase/(decrease) in creditors	92,533	91,580
<b>Net cash (used in)/provided by operating activities</b>	<b><u>(11,665)</u></b>	<b><u>103,173</u></b>

### b) Analysis of cash and cash equivalents

	2023 £	2022 £
Cash at bank and in hand	488,259	552,064
Cash held as part of investment portfolio	32,634	82,714
	<b><u>520,893</u></b>	<b><u>634,778</u></b>

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 1. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### General information and basis for preparation

The charity constitutes a Public Benefit Entity as defined by FRS 102. The financial statements have been prepared in accordance with 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 United Kingdom and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP 2019 (FRS 102)), the Charities Act 2011.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling (£) which is the functional currency of the charity.

#### Going concern

The trustees have considered the financial position of the Charity and the expected future member numbers and confirm that the Charity remains a going concern. The financial statements, therefore, continue to be prepared on a going concern basis under the historic convention, modified by the revaluation of certain fixed assets.

#### Income

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

#### Expenditure

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

Grants receivable are credited to the Statement of Financial Activities (SOFA) in the year for which they are received. Grants payable are charged in the year in which the offer is conveyed to the recipient.

# 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. The principal annual rates used for this purpose are:

Land	- not depreciated
Freehold property	- 2% straight line
Furniture and equipment	- 25% on reducing balance/25% straight line

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.

#### Pensions

Girlguiding South West England contributes to a defined contribution scheme managed by The Guide Association operating as Girlguiding in respect of certain employees. The charity also operates a stakeholder pension scheme for other staff. Contributions payable for the year are charged as part of resources expended.

#### 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.

#### Debtors

Debtors are measured at their recoverable amount.

## **Creditors and provisions**

Creditors and provisions are recognised where the Charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

## **Taxation**

The Charity is a registered charity and, as such, is not liable to corporation tax.

## **Financial instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

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# Notes to the Financial Statements

## For the year ended 31 December 2023

### 2. Donations and legacies

	Unrestricted £	Restricted £	Designated £	2023 £	2022 £
Grants	-	137,201	5,847	143,048	46,279
Donations	3,174	-	-	3,174	26,510
	<u>3,174</u>	<u>137,201</u>	<u>5,847</u>	<u>146,222</u>	<u>72,789</u>

### 3. Charitable Activities

	Unrestricted £	Restricted £	Designated £	2023 £	2022 £
Subscriptions	550,197	-	-	550,197	531,290
Training	1,890	-	-	1,890	1,905
International trips	101,680	-	-	101,680	7,820
Events	46,414	-	-	46,414	137,789
	<u>700,181</u>	<u>-</u>	<u>-</u>	<u>700,181</u>	<u>678,804</u>

### 4. Other Trading Activities

	Unrestricted £	Restricted £	Designated £	2023 £	2022 £
Rental income	20,856	-	-	20,856	16,957
Trading sales	53,871	-	-	53,871	33,716
	<u>74,727</u>	<u>-</u>	<u>-</u>	<u>74,727</u>	<u>50,673</u>

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 5. Raising Funds

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
<b>Trading expenses</b>					
General merchandising costs	7,661	10,315	-	17,976	17,168
Badge and resource costs	10,390		-	10,390	13,657
<b>Investment management charges</b>	14,075	-	-	14,075	14,781
	<u>32,126</u>	<u>10,315</u>	<u>-</u>	<u>42,441</u>	<u>45,606</u>

### 6. Expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Designated Funds £	Total 2023 £	Total 2022 £
<b>Direct Costs</b>					
Grants payable	5,403	76,705	22,536	104,644	31,195
Membership service costs	2,958	875	-	3,833	13,326
Training	20,578	6,571	-	27,149	7,129
International trips	103,724	-	-	103,724	6,863
Events	108,182	-	-	108,182	151,662
Youth Voice Participation and Ambassador Scheme Initiatives	12,308	-	-	12,308	-
	<u>253,153</u>	<u>84,151</u>	<u>22,536</u>	<u>359,840</u>	<u>210,175</u>
<b>Support Costs</b>					
Staff costs (note 9)	306,468	35,818	-	342,286	277,454
Staff travel, training and recruitment	41,701	-	-	41,701	2,558
Premises costs	30,460	-	-	30,460	20,410
Insurance	20,629	-	-	20,629	11,634
Administration costs	80,302	-	-	80,302	77,405
Marketing	4,568	4,886	-	9,454	-
Website expenses	1,913	-	-	1,913	5,135
Non staff travel and subsistence costs	25,819	5,192	-	31,011	31,176
Legal and professional fees	5,451	-	-	5,451	14,874
Audit and accountancy fees	8,059	-	-	8,059	7,698
Depreciation	15,710	746	-	16,456	17,461
Bank charges	1,836	-	-	1,836	1,421
	<u>542,916</u>	<u>46,642</u>	<u>-</u>	<u>589,558</u>	<u>467,226</u>
	<u>796,069</u>	<u>130,793</u>	<u>22,536</u>	<u>949,398</u>	<u>677,401</u>

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 7. Expenditure

	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>
Expenditure includes:		
Depreciation - owned assets	16,456	17,461
Auditor's remuneration - for audit	8,059	7,698
- for other services	-	-
Operating lease rentals	<u>20,304</u>	<u>16,556</u>

### 8. Trustees

None of the trustees, nor persons connected with them received any remuneration or other material benefits from the charity or any connected organisation. During the year, 2 trustees received travelling and out-of-pocket expenses of £1,627 (2022: 4 - £2,295).

### 9. Staff numbers and remuneration

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Wages and salaries	298,766	235,953
Social security costs	18,987	22,203
Employer's pension contributions	24,533	19,298
	<u>342,286</u>	<u>277,454</u>

The average number of people employed, including part-time staff:

	<b>2023</b>	<b>2022</b>
	<u>13</u>	<u>11</u>

The key personnel of the charity comprise the Executive Manager and the Finance Manager, for whom total earnings were £90,611 (2022: £83,130).

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 10. Tangible fixed assets

	Freehold Property £	Furniture and Equipment £	Total £
<b>Cost</b>			
At 1 January 2023	401,584	171,884	573,468
Additions	-	941	941
Disposals	-	-	-
At 31 December 2023	401,584	172,825	574,409
<b>Depreciation</b>			
At 1 January 2023	143,499	143,162	286,661
Charge for the year	6,032	10,424	16,456
Eliminated on disposals	-	-	-
At 31 December 2023	149,531	153,586	303,117
<b>Net book value</b>			
At 31 December 2023	252,053	19,239	271,292
At 31 December 2022	258,085	28,722	286,807

### 11. Investments

	2023 £	2022 £
<b>Movement in market value:</b>		
Market value at 1 January	1,094,646	1,449,963
Acquisitions at cost	476,995	25,333
Disposal proceeds	(375,716)	(277,975)
Realised gains/(losses) on disposals	1,829	(3,456)
Unrealised gains/(losses) on revaluation	84,607	(99,219)
Market value at 31 December	1,282,361	1,094,646
Cash held as part of portfolio	32,634	82,714
Total market value of investments	1,314,995	1,177,360
Historical cost	901,022	833,111
<b>Analysis of investments:</b>		
UK equities	1,002,132	562,253
Overseas equities	63,652	59,740
Investment bonds and other investments	216,577	472,653
UK cash held as part of portfolio	32,634	82,714
	1,314,995	1,177,360

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 12. Stocks

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Stock for resale	<u>53,733</u>	<u>44,582</u>

### 13. Debtors

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	142,104	92,922
Prepayments	<u>68,979</u>	<u>54,246</u>
	<u>211,083</u>	<u>147,168</u>

### 14. Creditors: amounts due within one year

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	20,480	6,988
Taxation and Social Security	20	5,000
Other creditors	192,900	107,919
Accrued expenses	10,812	11,772
	<u>224,212</u>	<u>131,679</u>

### 15. Operating lease commitment

The total future minimum payments due under non-cancellable operating leases are as follows:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Equipment:		
Less than 1 year	13,086	16,556
Between 2 and 5 years	52,344	19,562
Over 5 years	<u>1,133</u>	<u>-</u>
	<u>66,563</u>	<u>36,118</u>

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 16. Statement of funds – Restricted funds

	Balance at 1 January 2023	Incoming resources	Outgoing resources	Transfers to/(from)	Balance at 31 December 2023
	£	£	£	£	£
Buchanan Opportunities Fund	683	304	(1,405)	418	-
St Ann's Manor refurbishment	13,386	-	(430)	-	12,956
Girlguiding Peer Education grant	1,737	-	-	-	1,737
New Units grants	-	-	(3,045)	3,045	-
Sylvia Foster Legacy	17,243	-	(8,045)	-	9,198
STEM grants	12,786	-	(188)	-	12,598
External grant for trips	3,976	-	-	-	3,976
Lady Benson Fund	700	-	(700)	-	-
Cost of Living Grants	40,000	45,403	(55,266)	-	30,137
UYF Funding	-	91,494	(72,029)	-	19,465
Generation Green training	500	-	-	-	500
	<u>91,011</u>	<u>137,201</u>	<u>(141,108)</u>	<u>3,463</u>	<u>90,567</u>

### Purpose of restricted funds:

**Buchanan Opportunities Fund** - The fund is to be used at the sole discretion of the Chief Commissioner of South West England for the benefit of particular projects.

**St Ann's Manor refurbishment** - The fund represents sponsorship monies received for the refurbishment of the top floor of St Ann's Manor.

**Girlguiding Peer Education grant** - Grant to fund peer education training in the year.

**New Units Grants** - Grant received to assist in the setting up of new units.

**Sylvia Foster Legacy** - Fund to be used for young members who need financial support to go on region international trips.

**STEM Grants** - Grant received from the Royal Academy of Engineering to assist with the costs of running STEM activity days in support of a planned Region resource/activity pack.

**External Grants for Trips** - Grants received from The Leslie Sell Charitable Trust and the Aviva Community Fund to go towards International Trips.

**Lady Benson Fund** - The purpose of this fund is to provide grants to members who are struggling to raise funds to allow them to take part in a special Girlguiding event, trip or activity.

**Cost of Living** - The purpose of this grant is to ensure adult volunteers and young members most affected by the cost-of-living rises can continue to participate in Girlguiding.

**UYF (Uniformed Youth Funding)** - The purpose of this grant is to open new Guide and Ranger Units creating 60 new girl places and to recruit 15 new volunteers.

**Generation Green** - The purpose of this fund is to support Volunteers, upskilling them and building their confidence in running outdoor activities for the girls.

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 17. Statement of funds – Designated funds

	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers & investments gains/(losses)	Balance at 31 December 2023
	£	£	£	£	£
<b>Designated funds</b>					
Baden-Powell International Fund	32,537	-	(18,484)	-	14,053
Leadership & Training Fund	9,384	1,342	(252)	-	10,474
Maintenance	150,000	-	-	-	150,000
Training	13,959	-	-	-	13,959
Grant Reserve	43,686	-	-	-	43,686
Large scale events	65,000	-	-	-	65,000
Future trips fund	26,144	-	-	-	26,144
Volunteer welcome	-	4,505	(3,800)	-	705
	340,710	5,847	(22,536)	-	324,021

#### Purpose of designated funds:

**Baden-Powell International Fund** - The purpose of this fund is for any form of international travel or visit.

**Leadership and Training Fund** - The purpose of the fund is to assist members of Volunteer Leaders and Commissioners to apply for a grant towards the cost of trainings and events.

**Maintenance** - The purpose of this fund is to allow for major maintenance work required on the building during 2018 onwards.

**Training** - The purpose of the fund is to cover the cost of essential training required in accordance with Girlguiding membership policy.

**Grant Reserve** - The purpose of the fund is to provide grants for future trips that, previously, would have been provided from outside the organisation.

**Large scale events** - The purpose of this fund is to contribute towards the infrastructure costs of providing large scale Region events.

**Future trips** - The purpose of this fund is the for the provision for losses from cancelled trips due to Covid-19.

**Volunteer Welcome** - The purpose of this fund is to support new volunteers joining units. Funds to be used towards the annual subscription fee, an item of uniform or supporting volunteer training.

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 18. Comparative Statement of funds

Comparative statement of designated funds for the year ended 31 December 2022:

	Balance at 1 January 2022	Incoming resources	Resources expended	Transfers & investments gains/(losses)	Balance at 31 December 2022
	£	£	£	£	£
<b>Restricted funds</b>					
Buchanan Opportunities Fund	405	278	-	-	683
St Ann's Manor refurbishment	13,816	-	(430)	-	13,386
Girlguiding Peer Education grant	1,737	-	-	-	1,737
New Units grants	-	500	(5,123)	4,623	-
Sylvia Foster Legacy	17,243	-	-	-	17,243
STEM grants	12,786	-	-	-	12,786
Girlguiding Membership Growth & Retention grant	-	-	(602)	602	-
External grant for trips	3,976	-	-	-	3,976
Chiefs Charity Challenge	326	5,500	(5,826)	-	-
Lady Benson Fund	700	-	-	-	700
Cost of Living Grants	-	40,000	-	-	40,000
UYF Funding	-	8,108	(17,241)	9,133	-
Generation Green outdoor training	-	5,000	(4,500)	-	500
	50,989	59,386	(33,722)	14,358	91,011
<b>Designated funds</b>					
Baden-Powell International Fund	32,937	-	(400)	-	32,537
Leadership & Training Fund	8,652	1,001	(269)	-	9,384
Maintenance	150,000	-	-	-	150,000
Training	13,959	-	-	-	13,959
Grant Reserve	43,686	-	-	-	43,686
Large scale events	65,000	-	-	-	65,000
Future trips fund	26,144	-	-	-	26,144
Volunteer welcome	-	-	(50)	50	-
	340,378	1,001	(719)	50	340,710
<b>Unrestricted funds</b>					
	1,699,401	750,829	(791,241)	(14,408)	1,644,581
	2,090,768	811,216	(825,682)	-	2,076,302

# Notes to the Financial Statements

## For the year ended 31 December 2023

### 19. Analysis of net assets between funds

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

	Fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted funds	13,409	-	77,159	90,568
Designated funds	-	-	324,021	324,021
Unrestricted funds	257,883	1,314,995	127,683	1,700,561
	<u>271,292</u>	<u>1,314,995</u>	<u>528,863</u>	<u>2,115,150</u>

Comparative analysis of net assets between funds for the year ended 31 December 2022:

	Fixed assets	Investments	Net current assets	Total
	£	£	£	£
Restricted funds	14,155	-	76,856	91,011
Designated funds	-	-	340,710	340,710
Unrestricted funds	272,652	1,177,360	194,569	1,644,581
	<u>286,807</u>	<u>1,177,360</u>	<u>612,135</u>	<u>2,076,302</u>

### 20. Pension commitments

Girlguiding South West England contributes to a defined contribution scheme managed by The Guide Association operating as Girlguiding in respect of certain employees. The charity also operates a stakeholder pension scheme for other staff. Contributions are charged as part of outgoing resources expended in the period in which they fall due and amounted to £24,533 in the year (2022: £19,298). There were no prepaid or outstanding contributions at the balance sheet date.

### 21. Related party transactions

The Guide Association operating as Girlguiding with its headquarters at 17-19 Buckingham Palace Road, London SW1W 0PT.

The Guide Association is an umbrella organisation to the Region. Girlguiding South West England is one of the six Regions of England and with the three Countries of Scotland, Wales and Ulster (Northern Ireland) form Girlguiding. The Region is established under the powers and bylaws of the Royal Charter to administer Guiding in each area.

#### Counties, Divisions, Districts and Units

Girlguiding South West England Region is organised into 16 county and island areas, each further subdivided into divisions, districts and units. Each county/island, division, district and unit is responsible as a separate charity for their own finances.