
GIRLGUIDING CYMRU

TRUSTEES' REPORT AND FINANCIAL STATEMENTS / ADRODDIAD YR
YMDDIRIEDOLWYR A DATGANIADAU ARIANNOL

FOR THE YEAR ENDED 31 MARCH 2022 / AR GYFER Y FLWYDDYN A DDAETH I BEN
AR 31 MAWRTH 2022



GIRLGUIDING CYMRU

CONTENTS

Reference and administrative details of the charity, its trustees and advisers / Manylion cyfeiriadurol a gweinyddol yr elusen, ei hymddiriedolwyr a'i chynghorwyr	3
Chief Commissioner's Statement	4-5
Trustee's report / Adroddiad yr Ymddiriedolwyr	6-10
Independent auditors' report / Adroddiad archwilwyr annibynnol	11-13
Consolidated statement of financial activities / Datganiad cyfunol o weithgareddau ariannol	14
Consolidated balance sheet / Mantolen gyfunol	15
Charity balance sheet / Mantolen yr elusen	16
Consolidated statement of cash flows	17
Notes to the financial statements / Nodiadau ynglyn â'r datganiadau ariannol	18-40
Appendix I – Chief Commissioners Statement (Welsh) / Datganiad y Prif Gomisiynydd	

GIRLGUIDING CYMRU

TRUSTEES / YMDDIRIEDOLWYR FOR THE YEAR ENDED 31 MARCH 2022

Trustees / Ymddiriedolwry

Ms Beverley Martin, Chief Commissioner
Ms Sarah-Jane Burns, Deputy Chief Commissioner
Ms Leigh Ingham
Ms Michelle Clapham
Ms Charlotte Makanga (appointed 28/11/2021)
Ms Pretiksha Davies (appointed 18/07/2021)
Ms Kathryn Gunner (appointed 18/07/2021)

Charity registered number / Rhig elusen gofestrddig

521209

Principal office / Pris swyddfa

The Coach House, Broneirion, Llandinam, SY17 5DE

Key Management Personnel

Helen Parker, Finance Manager
Rachael Clutton-Haines, Manager/PA to Chief Commissioner

Independent auditors / Archwilwyr annibynnol

Ward Williams, Belgrave House, 39-43 Monument Hill, Weybridge, Surrey KT13 8RN

Bankers / Bancwyr

HSBC Bank plc, 1 Broad Street, Newtown SY16 2LX

Legal Consultant

Girlguiding UK, 17-19 Buckingham Palace Road, London SW11 0PT

GIRLGUIDING CYMRU

CHIEF COMMISSIONER'S STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

Guiding in Wales is committed to give girls a space to discover and grow, enabling them to find their voice and make a positive difference in the world. We achieve this through delivering an exciting, diverse, girl-led programme of activities through a range of formal and informal learning approaches which support the development and well-being of our membership, all of which is facilitated by trusted adult leaders who are mindful of the importance of the Welsh language and culture.

With over 15,000 members throughout Wales in over 1,100 units, our aims and objectives have remained constant since our inception (1910), in that we empower girls and young women to be their best and provide skills and opportunities to enable them to face the challenges of growing up in today's society.

No-one could have predicted that we would see nearly two years in the grips of Covid-19 a global pandemic. This has meant that guiding face-to-face ceased and Guiding across Wales embarked on new and intuitive ways of continuing to meet virtually with many of our unit leaders embracing new technology and ideas to keep guiding alive for our young members. Our members picked up and ran with the challenge embracing new and intuitive ideas to encourage our young members to participate when and how they could. The pandemic has had a huge impact on our membership and subscription income over the last two years.

Broneirion Training Centre remained closed for most of the two years and following lifting of restrictions opened its doors to the public on a self-catering basis. Guiding has taken a considerable time to recover with many leaders not confident to take the girls away resulting in the centre not being used by our members. With this in mind and feedback from our membership regarding the use of Broneirion and the large drain on resources of Girlguiding Cymru the Trustees made the difficult decision to market Broneirion for sale.

2021/2022 saw the launch of a new strategy plan, Today, Tomorrow, Together which is aimed at offering exceptional experiences for girls, rewarding volunteer experience, being inclusive and impactful and maintaining a sustainable future.

To meet our commitment to ensure that our leaders are inspirational role models for our members and in line with our strategy that we are delivering a quality programme, we have continued to provide a full programme of virtual trainings to ensure compliance in safeguarding best practice, first response and risk assessments. We have also been able to train our members on topics such as accounts, honest conversations, dealing with complaints, growing guiding, gift aid and enthusing leaders.

Our successes are, of course, a testament to the dedication and hard work of our incredible adult members who facilitate Rainbow, Brownie, Guide and Ranger groups every week across the UK. This voluntary powerhouse of passion, skill and ambition for girls is what enables our organisation to deliver such life-changing and impactful opportunities and experiences for our young members. The commitment of our volunteers, staff, supporters and donors, combined with the energy and enthusiasm of our members ensures that Guiding is confident and well placed to deliver programmes and activities that inspire and change lives across the Principality.

To underpin some aspects of our strategic plan we have opted to work in collaboration or partnership which has enabled us to achieve more than acting alone. Trustees believe that partnership working is particularly beneficial because it shares expertise, skills and resources. We have sought to work with organisations that share our long-term goals, whereby working together each has an increased chance of achieving their individual goals, where the reputations of the partners are complementary and where gaps in capability or reach are addressed by the partner.

Through this network of collaboration and partnership we have been able to access expertise and skills that have enabled us to offer a much richer and wider programme of opportunities. Girls and young women are encountering gender stereotypes in all areas of their lives – from their peers to the media, causing them to change their behaviour because of the pressure they feel to be or act a certain way, affecting their ability to say what they think, or to be themselves.

GIRLGUIDING CYMRU

CHIEF COMMISSIONER'S STATEMENT (continued) FOR THE YEAR ENDED 31 MARCH 2022

We continue to be ambitious for girls and young women and our partnership with Sports Wales continues to enhance our programme in delivering fun, adventure and challenge. Through this collaboration we have encouraged our young people to become more active, to explore new challenges and sports, trained and motivated them to take their interest further, encouraging healthy lifestyles, giving them new opportunities and experiences.

The impact of the pandemic on our membership and the demand for places, both for volunteers and girls, continues to be a challenge. However, with support from the Welsh Government through our NVYO grant funding, we continue to invest in developing a team to grow Guiding in Wales and we are focused on a number of areas, from shoring up our existing units with sufficient leaders to opening new units, to clearing waiting lists and more importantly we are focusing on the retention of our current volunteers.

Girlguiding Trustees are committed to providing girls and young women in Wales with an organisation that they find fun and exciting, one that also teaches them real life skills as they grow and develop. I welcome the Welsh Assembly's focus on the Youth in Wales and on encouraging girls to participate in all aspects of life in Wales.

Guiding in Wales is uniquely able to make this happen and with our partners, through collaborative working practices, we can ensure that girls are able to develop, and we can continue to make a difference to the communities in which they live, making them more cohesive.

We continue to embrace the challenges ahead by developing our new strategic plan to take us to 2025 to give us a map to build on all the inspiring work volunteers, girls, young women and staff colleagues do, day in and day out, at Girlguiding **# today, tomorrow, together**.

Beverley Martin
Chief Commissioner

GIRLGUIDING CYMRU

TRUSTEE'S REPORT FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for Girlguiding Cymru (GGC or the Charity) for the year ended 31 March 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charities Act 2011.

GGC is the leading youth organisation for girls and young women in Wales. As of 1st June 2022, we have 15,000 members across Wales, giving our youth a real voice. From the age of 5, our girls have fun, learn, do "cool stuff", make things happen and continue to develop and explore their world. GGC is one of the nine Countries and Regions that constitute the Guide Association in the UK. Girlguiding UK has around 100,000 amazing volunteers and half a million members aged 5 to 95.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution

GGC is a registered Charity and is a separately constituted branch of the Guide Association, which is incorporated by Royal Charter. The registered Charity number is 521209. It is led by our volunteers through the twelve Welsh Guiding Counties, namely, Anglesey, Breconshire & Radnorshire, Caernarfonshire, Carmarthenshire, Ceredigion, Clwyd, Cardiff and East Glamorgan, Central Glamorgan, West Glamorgan, Gwent, Montgomeryshire & Merioneth and Pembrokeshire.

Management and Governance

Governance, leadership, strategic management and control of the Charity is undertaken by the Girlguiding Cymru Board, whose members are the Charity Trustees. The board meets at least three times a year. The membership and functions of the board are governed by its constitution. Guiding operations is led by the Chief Commissioner.

Details of the Trustees who served during the year and since the year end are listed at the end of this report. As of June 2022, the Board comprises:

- The Chief Commissioner for Wales
- The Deputy Chief Commissioners for Wales
- The Assistant Chief Commissioner
- The Chair of Operational Board
- Five Elected Members

The Chief Commissioner is appointed by the Chief Guide of Girlguiding UK after consultation with the Board and the Welsh County Commissioners. County Commissioners are appointed by the Chief Commissioner after nominations are received from the relevant County. Committee and Task & Finish Chairs are appointed by the Chief Commissioner to represent her and receive terms of reference to ensure alignment with the needs of the Board. All appointments have a set term depending on the appointment (maximum 5 years).

The primary Committees currently formed are:

- Operational Board
- County Commissioners Council
- Friends of Broneirion
- Dyfodol y Ddraig

All Trustees are volunteers and receive no remuneration. Details of their expenses are disclosed in note 13 to the Accounts.

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

Trading Subsidiary

The charity owns 100% of the issued share capital of Broneirion Ltd, its trading subsidiary, whose principal activity is to operate, maintain and manage the commercial (non-primary purpose) activities of the charity, the Training and Conference Centre at Broneirion and lettings. The subsidiary also raises funds for the charity's primary purposes through a range of charitable events.

Statement of Purpose

We are the leading charity for girls and young women in Wales. Thanks to our amazing volunteers, we deliver life-changing adventures and opportunities to girls aged 5 to 25. 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 deliver a challenging and fun programme of activities that offer new experiences and ensure our leaders and volunteers receive excellent training and support to give inspirational leadership and deliver quality programmes that enable girls to gain new skills, confidence, and discover the best in themselves.

Every volunteer, staff member, girl and young woman in guiding has a role to play.

OBJECTIVES AND ACTIVITIES FOR THE PUBLIC BENEFIT

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning future activities.

As a Charity, GGC is committed to providing leadership and quality training for our adult members and exciting and challenging activities for our younger members. This training can be provided virtually or face-to-face across Wales.

Our relationship with Sport Wales is continuing to bring new sporting activities for our members in our units across Wales and we are achieving our targets under this funding. Our other major grant (NVYO) is also on target and these two grants have enabled us to substantially improve our delivery of activities to our girls, to benefit their communities.

Membership this year has grown slightly. Subscriptions represent 50% of income for the Charity and are critical to enabling us to provide the girls with the programme they want and underpin our other grants and activities.

Guiding membership provides excellent value and is seen as 'open to all and inclusive' organisation in our communities.

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

BUSINESS PLAN TO 2022

The Business Plan continues the progress made and provides planned income and expenditure budgets based on our "Today, Tomorrow, Together" strategic objectives and goals:

1. **Exceptional experiences for girls** To offer a programme of adventure and challenge during a global pandemic that compliments national and county offers.
2. **Rewarding Volunteer Experience** Provide support to adult volunteers especially commissioners and deliver relevant training programme sessions to enable them to carry out their role and feel a valued member of the organisation.
3. **Inclusive and impactful** To stabilise membership and have a plan for growth.
4. **Sustainability** Maintain good financial governance and stability.

Highlights in 2021/2022

- 26 participants completed their Duke of Edinburgh Bronze Award, 13 participants completed the Silver Award, 8 participants completed the Gold Awards.
- 795 members participated in a virtual Amdani "Let's Go" event
- 750 members were motivated and energised with our fun energise games challenge pack
- 804 members completed the football challenge pack produced in partnership with FAW Trust
- 495 members explored magnets by completing the electromagnetics challenge pack produced in partnership with Cardiff University
- 2277 badges were sold to help raise funds for Ukraine

Risk Assessment

A Risk Register is kept which classifies major risk to which the Charity is exposed under the following headings – Governance, Operational, Financial, Environment and External factors and Compliance.

Government Policy – relating to grants in particular - we were successful in obtaining two years funding under the National Voluntary Youth Organisation grant covering from April 2020 to March 2022. We are also a partner organisation with Sport Wales and secured another years funding for the development of Sports Educators and providing further sports opportunities and activities for our young members.

This has been a great success with thousands of girls and their leaders involved in the programmes. Again though continues funding is uncertain, we continue to imbed the philosophy in Guiding and develop our volunteers to ensure we can take it forward at least in part.

Governance – Our experienced Board is providing the direction for growing Guiding in Wales and their skills significantly increase our capability in current thinking on leadership, business and marketing within a Welsh context. We are continuing to develop our systems, policies and processes to streamline administration without losing the necessary controls.

Financial policy and procedures have been reviewed and budget holders reminded of their obligations under them.

Disaster recovery and planning – changes to Broneirion structure and business model will hopefully enable the financial viability in the future and secure our assets.

Dependency on certain income sources and the potential for losses in the trading subsidiary – we continue to develop the 'mixed economy' approach to develop a range of income streams, thereby lowering risk in any one area.

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

FINANCIAL REVIEW

As a Group the Charity made a positive contribution to funds in the year of £129,660 (2021: £197,604).

Income of £397,552 (2021: £514,836) includes legacies received during the year of £nil (2021: £5,000). Subscriptions for 21/22 were £199,213 (2020/21: £312,700) being approximately 50% of the income of the Charity for the year.

Cash balances at the year-end were £601,030 (2021: £444,430) and investments in listed equities were £224,082 (2021: £208,031). Net current assets were £782,572, an increase of £162,850 when compared to 31 March 2021.

Of the total funds of £1,773,525, unrestricted funds were £1,401,255 and restricted funds were £372,270. The Charity is reporting free reserves of £649,226 at 31 March 2022 compared with £495,169 at 31 March 2021.

GOING CONCERN

After making appropriate enquires, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing financial statements. The accounts are presented on a consolidated basis reflecting the integrated nature of the Charity and its trading subsidiary.

INVESTMENTS AND RESERVES

The Charity's investments are held in funds specially designed for charities and include the CCLA COIF managed Growth and income Trust for Charities and the M & G managed Charibond and Charifund Trusts. The growth and Charifund Trusts are invested in blue chip UK equities such as BP, Shell, GlaxoSmithKline, HSBC and Vodafone. The income and Charibond Trusts are invested in UK gilts and other fixed income securities. Guiding UK acts as the intermediate for GGC and by pooling resources with the other Regions we save costs.

Throughout the period the Trustees have adopted a policy on its reserves ensuring that the unrestricted financial reserves (not including fixed assets) were such as to secure between three and six months of our operation/charitable expenditure. The Trustees consider this level of reserves to be appropriate for the charity and to cover its cash flow requirements, while also providing a buffer in case of any loss of income which would give the Charity the chance to take appropriate steps.

The Trustees acknowledge that the free reserves held of £649,226 as at the year-end are now in excess of the above reserves policy. They continue to assess how best to utilise these reserves for the ongoing objectives of the Charity.

TRUSTEES

The trustees who held office during the year and up to the date of signature of the financial statements were as follows:

Ms Beverley Martin, Chief Commissioner
Ms Sarah-Jane Burns, Deputy Chief Commissioner
Ms Sophie Howe – Resigned since the year-end in 2022/23
Ms Leigh Ingham
Ms Rachel Wilkinson – Resigned since the year-end in 2022/23
Ms Charlotte Makanga - Appointed 28/11/2021
Ms Pretiksha Davies - Appointed 18/07/2021
Ms Kathryn Gunner - Appointed 18/07/2021
Ms Stephanie Dalton - Resigned since the year-end in 2022/23
Ms Michelle Clapham

GIRLGUIDING CYMRU

TRUSTEE'S REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES' RESPONSIBILITIES

The Chief Commissioner is the chair of the board of Trustees, in line with the constitution, they are responsible for the governance, stewardship and strategy of the charity and its subsidiary. They review performance at least four times a year and approve the annual report and accounts. Through active risk management they seek to ensure that the organisation remains viable and sustainable. The Chief Commissioner reports to Girlguiding UK and manages the volunteer workforce through a structure of Lead Volunteers and County Commissioners, who in turn are supported by 3,000 volunteers.

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The law applicable to charities in England & 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 charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material 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 charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the Trustees, on 21st October 2022 and signed on their behalf by:

Mrs Beverley Martin
Chief Commissioner

GIRLGUIDING CYMRU

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIRLGUIDING CYMRU FOR THE YEAR ENDED 31 MARCH 2022

Opinion

We have audited the financial statements of Girlguiding Cymru (the 'parent charity') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet, 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 group's and parent charity's affairs as at 31 March 2022, and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with 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 group and parent 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.

Emphasis of matter

In forming our opinion on the financial statements, which is not qualified, we have considered the adequacy of the disclosures made in note 1.2 to the financial statements concerning the impact on the group and parent charity of the global Covid-19 pandemic and subsequent UK government restrictions, and the group's ability to continue as a going concern as a result.

The group closed its trading premises in March 2020 because of the UK government restrictions, with staff of the trading subsidiary made redundant in July 2020 accordingly. The group has streamlined its trading activities during the year, with its premises re-opening for self-catering bookings only following the relaxation of restrictions. In addition, the Trustees have decided to explore the future sale of the premises owned by the group. This is therefore a significant change in the activities of the trading subsidiary (Broneirion Limited) which has made significant losses in recent years. There is therefore significant uncertainty over the trading subsidiary of the group and its ability to continue as a going concern. Streamlining of the trading activities has had a material impact on the group and its income/activity level, while any future sale of the premises owned by the group would result in the cessation of the remaining trading activities.

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.

GIRLGUIDING CYMRU

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIRLGUIDING CYMRU FOR THE YEAR ENDED 31 MARCH 2022

Other information

The trustees are responsible for the 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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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 trustees' report; or
- sufficient accounting records have not been kept; or
- the parent charity's financial statements are not in agreement with the accounting records; 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 set out on page 10, 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 group's and parent 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 group or the parent 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 151 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

GIRLGUIDING CYMRU

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF GIRLGUIDING CYMRU FOR THE YEAR ENDED 31 MARCH 2022

- We obtained an understanding of the legal and regulatory frameworks applicable to the charity and the sector in which they operate. We determined that the following were most significant: the Charities Act 2011.
- We obtained an understanding of how the charity are complying with those legal and regulatory frameworks by making inquiries to the management of the charity. We corroborated our inquiries through our review of correspondence during our audit work.
- We assessed the susceptibility of the charity's financial statements to material misstatement, including how fraud might occur. Audit procedures performed included:
 - identifying and assessing the design effectiveness of controls management has in place to prevent and detect fraud;
 - understanding how those charged with governance considered and addressed the potential for override of controls or other inappropriate influence over the financial reporting process;
 - challenging assumptions and judgements made by management in its significant accounting estimates;
 - identifying and testing journal entries, in particular and journal entries posted with unusual account combinations; and assessing the extent of compliance with the relevant laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our auditor's report.

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.

Ward Williams
Chartered Accountants
Statutory Auditors

Belgrave House
39-43 Monument Hill
Weybridge
Surrey
KT13 8RN

Date: 21st October 2022

Ward Williams are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

GIRLGUIDING CYMRU

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

	Note	Restricted funds 2022 £	Unrestricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	2	-	3,857	3,857	10,705
Charitable activities	3	93,859	216,638	310,497	416,276
Other trading activities	4	-	57,132	57,132	8,623
Investments	5	-	11,066	11,066	8,295
Other income	6	-	15,000	15,000	70,937
Total income		93,859	303,693	397,552	514,836
Expenditure on:					
Raising funds					
Voluntary income	7	-	69	69	-
Fundraising trading	4	-	6,420	6,420	4,624
Charitable activities	8,11	96,754	180,700	277,454	345,986
Total expenditure	12	(96,754)	(187,189)	(283,943)	(350,610)
Net gains on investments		5,272	10,779	16,051	33,378
Net income / (expenditure)		2,377	127,283	129,660	197,604
Transfers between funds		-	-	-	-
Net movement in funds		2,377	127,283	129,660	197,604
Reconciliation of funds:					
Total funds brought forward	22	369,893	1,273,972	1,643,865	1,446,261
Total funds carried forward	22	372,270	1,401,255	1,773,525	1,643,865

All activities relate to continuing operations, apart from the trading activities of the group which have now been streamlined following the Covid-19 global pandemic.

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 18 to 40 form part of these financial statements.

GIRLGUIDING CYMRU

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Intangible assets	15		-		-
Tangible assets	16		953,754		989,900
Investments	17		37,199		34,243
			<hr/>		<hr/>
			990,953		1,024,143
Current assets					
Stocks	18	22,491		26,220	
Debtors	19	29,027		33,948	
Investments	20	186,883		173,788	
Cash at bank and in hand		601,030		444,430	
		<hr/>		<hr/>	
		839,431		678,386	
Creditors: amounts falling due within one year	21	(56,859)		(58,664)	
		<hr/>		<hr/>	
Net current assets			782,572		619,722
Total assets less current liabilities			<hr/>		<hr/>
			1,773,525		1,643,865
Creditors: amounts falling due after more than one year			-		-
			<hr/>		<hr/>
Net assets			1,773,525		1,643,865
Charity Funds					
Restricted funds	22		372,270		369,893
Unrestricted funds	22		1,401,255		1,273,972
			<hr/>		<hr/>
Total funds			1,773,525		1,643,865
			<hr/>		<hr/>

The financial statements were approved by the Trustees on 21st October 2022 and signed on their behalf by:

Ms Beverley Martin, Chief Commissioner

The notes on pages 18 to 40 form part of these financial statements.

GIRLGUIDING CYMRU

CHARITY BALANCE SHEET AS AT 31 MARCH 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	16		858,895		887,724
Investments	17		301,200		298,244
			1,160,095		1,185,968
Current assets					
Stocks	18	7,296		9,745	
Debtors	19	133,603		147,847	
Investments	20	186,883		173,788	
Cash at bank and in hand		593,919		435,953	
		921,701		767,333	
Creditors: amounts falling due within one year	21	(44,263)		(45,431)	
Net current assets			877,438		721,902
Net assets			2,037,533		1,907,870
Charity Funds					
Restricted funds			372,270		369,893
Unrestricted funds			1,665,263		1,537,977
Total funds			2,037,533		1,907,870

The financial statements were approved by the Trustees on 21st October 2022 and signed on their behalf by:

Ms Beverly Martin, Chief Commissioner

The notes on pages 18 to 40 form part of these financial statements.

GIRLGUIDING CYMRU

CONSOLIDATED STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £000	2021 £000
Net cash flow from operating activities	24	152,790	239,155
<hr/>			
Cash flow from investing activities			
Purchase of tangible fixed assets		(310)	(6,153)
Proceeds from sale of tangible fixed assets		4,120	-
<hr/>			
Net cash used in investing activities		3,810	(6,153)
<hr/>			
Change in cash and cash equivalents in the year		156,600	233,002
Cash and cash equivalents brought forward		444,430	211,428
<hr/>			
Cash and cash equivalents carried forward	25	601,030	444,430
<hr/>			

The notes on pages 18 to 40 form part of these financial statements.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) (Published in October 2019) and Charities Act 2011.

Girlguiding Cymru constitutes a public benefit entity as defined by FRS 102.

The statement of financial activities (SOFA) and Balance sheet consolidate the financial statements of the Charity and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

No separate SOFA has been presented for the Charity alone as permitted by FRS 102.

1.2 Going Concern

The Charity was significantly impacted by the global Covid-19 pandemic, with it having closed its trading premises back in March 2020 as a result of UK government restrictions. Due to the ongoing uncertainty regarding the pandemic and ongoing trading restrictions at the time, and in order to limit losses by the trading subsidiary of the group, the Charity took the tough decision to make all employees of the trading subsidiary redundant in July 2020.

During the financial year, with restrictions having been relaxed in the summer of 2021, the Charity was able to reopen its trading premises. The trading subsidiary has however streamlined its trading activities, with certain activities ceased and its premises available for self-catering bookings only.

At the current time the Charity does support its trading subsidiary which continues to meet its liabilities as they fall due. The Trustees have decided however to explore the potential future sale of the premises owned by the group, which would therefore result in the cessation of the remaining trading activities undertaken by its trading subsidiary.

The Trustees are of the opinion that the Charity itself is in a sufficiently strong financial position to see through the current tough economic environment, with a surplus having been made in the 2022 financial year and activities expected to significantly bounce-back following the lifting of Covid-19 restrictions in 2022/23. Based on this the Trustees consider it appropriate to prepare the accounts on a going concern basis.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

1.3 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measure reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the Charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably, and the Charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Charity, or the Charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services or facilities are recognised when the Charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the Charity of the item is probable and the economic benefit can be measure reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the Trustees' report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the Charity which is the amount the Charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity, direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

1.4 Expenditure (continued)

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities, Support costs are those cost incurred directly in support of expenditure on the objectives of the Charity and include project management carried out at Headquarters. Governance costs are those incurred in connection with administration of the Charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the Charity's educational operations, including support costs and costs relating to the governance of the Charity apportioned to charitable activities.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year-end are noted as a commitment, but not accrued as expenditure.

1.5 Basis of Consolidation

The financial statements consolidate the accounts of Girlguiding Cymru and all of its subsidiary undertakings ('subsidiaries').

The income and expenditure account for the year dealt with in the accounts of the Charity was a surplus of £129,663 (2021 - £51,952 deficit). The surplus at the year-end is despite an increase in the provision against the debtor balances owed to the charity by its trading subsidiary, Broneirion Limited of £19,211 (2021: £309,026). A total provision of £328,237 is now in place, which is equivalent to the Broneirion Limited net liabilities position, with the Trustees having taken a view that the trading subsidiary is extremely unlikely to ever be in a position to repay the amounts owed in full.

1.6 Intangible fixed assets and amortisation

Intangible assets costing £200 or more are capitalised and recognised when the future economic benefits are probable and the costs or value of the asset can be measured reliably. Intangible assets are initially recognised at cost are subsequently measured at cost net of amortisation and any provision for impairment.

Amortisation is provided on intangible fixed assets at rates calculated to write off the cost of each asset, less their estimated residual value, over their expected useful lives on the following bases:

Website	- 2 years
---------	-----------

1.7 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events of changed in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

1.7 Tangible fixed assets and depreciation (continued)

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	–	2% Straight line
L/term Leasehold property	–	Over the lease term
Plant & machinery	–	25% Straight line
Fixtures and fittings	–	20% Straight line
Office equipment	–	25% Straight line
Other fixed assets	–	25% Straight line

1.8 Investments

Fixed asset and current asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Gains/(losses) on investments' in the Statement of financial activities.

Subsidiary undertakings
Investments in subsidiaries are valued at cost less provision for impairment.

1.9 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid of payable by the Bank.

1.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow – moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

1.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.13 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the Charity anticipated it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES (continued)

1.13 Liabilities and provisions (continued)

Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

1.14 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 with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

1.15 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable for the year are charged in the Statement of Financial Activities.

1.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

1.17 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

The Charity makes estimates and assumptions concerning the future. The resulting accounting estimates and assumptions will, by definition, seldom equal the related actual results.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

1.18 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

2. INCOME FROM DONATIONS

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Donations	-	3,857	3,857	5,705
Legacies	-	-	-	5,000
Total Donations	-	3,857	3,857	10,705
<i>Total 2021</i>	<i>5,000</i>	<i>5,705</i>	<i>10,705</i>	

3. INCOME FROM CHARITABLE ACTIVITIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Friends of Broneirion	-	-	-	2,268
Subscriptions	-	199,213	199,213	312,700
Girlguiding events	2,640	12,215	14,855	15,057
Ynysgain income	-	2,912	2,912	628
International income	-	2,298	2,298	-
Grants	91,219	-	91,219	85,623
Total income from charitable activities	93,859	216,638	310,497	416,276
<i>Total 2021</i>	<i>83,908</i>	<i>332,368</i>	<i>416,276</i>	

Direct costs of operating Ynysgain are included in note 9.

GRANTS

	2022 £	2021 £
Welsh Assembly Government - NVYO	51,000	41,000
Girlguiding UK	269	1,158
Sports Grant	38,950	41,750
Duke of Edinburgh Award	-	550
Lloyds Foundation	1,000	1,165
Total	91,219	85,623

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

4. TRADING ACTIVITIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	<i>Total Funds</i> 2021 £
Charity Trading Income				
Broneirion	-	57,132	57,132	8,623
	-	57,132	57,132	8,623
Fundraising trading expenses				
Cost of sales	-	6,420	6,420	1,653
Broneirion staff costs	-	-	-	2,971
	-	6,420	6,420	4,624
Net income from trading activities	-	50,712	50,712	3,999

5. INVESTMENT INCOME

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	<i>Total Funds</i> 2021 £
Bank and other interest receivable	-	3,460	3,460	1,627
Rental Income	-	11	11	1,400
Investment Income	-	7,595	7,595	5,268
Total investment income	-	11,066	11,066	8,295
<i>Total 2021</i>	-	8,295	8,295	

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

6. OTHER INCOME

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Government grants – Job Retention Scheme support re Covid-19	-	-	-	35,937
Local authority – Covid-19 grants	-	15,000	15,000	35,000
	-	15,000	15,000	70,937
<i>Total 2021</i>	-	70,937	70,937	

7. COSTS OF GENERATING VOLUNTARY INCOME

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Publicity	-	69	69	-
<i>Total 2021</i>	-	-	-	

8. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
General Guiding costs	58,867	156,031	214,898	283,662
Guiding events expenses	37,887	11,795	49,682	45,845
	96,754	167,826	264,580	329,507
<i>Total 2021</i>	97,350	232,157	329,507	

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

9. DIRECT COSTS

	Broneirion	Girlguiding	Total 2022	<i>Total 2021</i>
Administration expenses	27,642	-	27,642	35,635
Finance income and expenses	-	-	-	1,605
Ynysgain trading activities	-	7,367	7,367	7,305
Guiding	-	38,301	38,301	38,540
International trading activities	-	4,014	4,014	-
Wages & salaries	-	-	-	44,769
Total direct costs	27,642	49,682	77,324	127,854
<i>Total 2021</i>	<i>82,009</i>	<i>45,845</i>	<i>127,854</i>	

10. SUPPORT COSTS

	Girlguiding	Total 2022	<i>Total 2021</i>
Friends of Broneirion	-	-	294
Insurance	12,788	12,788	14,277
Light & heat	3,345	3,345	1,699
Repairs and maintenance	602	602	136
NVYO & UYSAF	-	-	6,374
Meeting costs	558	558	1,183
Postage & stationery	1,121	1,121	708
Training	400	400	285
Bank charges	743	743	647
Business & water rates	149	149	358
Memberships & subscriptions	1,479	1,479	2,975
Donations	946	946	3,922
Telephone	626	626	101
Website costs	2,307	2,307	2,671
Sundry expenses	5,198	5,198	(2,173)
Wages & salaries	115,108	115,108	99,117
National insurance	4,718	4,718	3,350
Pension cost	4,797	4,797	4,555
Staff welfare	35	35	153
(Profit) on disposal	(4,120)	(4,120)	-
Depreciation	36,456	36,456	61,021
Total support costs	187,256	187,256	201,653
<i>Total 2021</i>	<i>201,653</i>	<i>201,653</i>	

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

11. GOVERNANCE COSTS

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Auditors' remuneration	-	11,259	11,259	12,237
Legal and professional fees	-	1,615	1,615	4,242
Total governance costs	-	12,874	12,874	16,479
<i>Total 2021</i>	-	<i>16,479</i>	<i>16,479</i>	

12. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

	Staff costs 2022 £	Depreciation 2022 £	Other Costs 2022 £	Total 2022 £	Total 2021 £
Expenditure on raising voluntary income	-	-	69	69	-
Expenditure on fundraising trading	-	-	6,420	6,420	4,624
Costs of raising funds	-	-	6,489	6,489	4,624
General Guiding costs	124,623	36,456	53,819	214,898	283,662
Guiding events	-	-	49,682	49,682	45,845
Charitable Activities	124,623	36,456	103,501	264,580	329,507
Expenditure on governance	-	-	12,874	12,874	16,479
	124,623	36,456	122,864	283,943	350,610
<i>Total 2021</i>	<i>154,762</i>	<i>61,021</i>	<i>134,827</i>	<i>350,610</i>	

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

13. NET INCOME / (EXPENDITURE)

This is stated after charging:

	2022 £	2021 £
Depreciation of tangible fixed assets: -owned by the charitable group	36,456	61,021
Auditors' remuneration – audit	8,350	7,550
Auditors' remuneration – non-audit	2,909	4,687
Operating lease rentals	1,937	2,108
	<hr/>	<hr/>

During the year, no Trustees received any remuneration (2021 - £NIL)

During the year, no Trustees received any benefits in kind (2021 - £NIL)

3 Trustees received reimbursement of expenses amounting to £589 in the current year, (2021 – 5 Trustees - £1,414)

14. STAFF COSTS

Staff costs were as follows:

	2022 £	2021 £
Wages and salaries	115,108	143,556
Social security costs	4,718	5,034
Other pension costs	4,797	6,172
	<hr/>	<hr/>
	124,623	154,762
	<hr/>	<hr/>

The average number of persons employed by the Charity during the year was as follows:

2022	2021
no.	no.
7	9

No employee received remuneration amounting to more than £60,000 in either year.

Total remuneration received by key management personnel in the year amounted to £58,378 (2021: £72,631).

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

15. INTANGIBLE FIXED ASSETS

	Website £
Group Cost	
At 1 April 2021 & 31 March 2022	445
Amortisation	
At 1 April 2021	445
Charge for the year	-
At 31 March 2022	-
Carrying amount	
At 31 March 2022	-
At 31 March 2021	-

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. TANGIBLE FIXED ASSETS

	Freehold property £	L/Term Leasehold Property £	Plant & Machinery £	Fixtures & Fittings £	Office Equipment £	Other fixed assets £
Group Cost						
At 1 April 2021	1,187,834	153,023	20,021	241,278	105,783	17,288
Additions	-	-	-	310	-	-
Disposals	-	-	(16,028)	(218,424)	(40,916)	(16,218)
At 31 March 2022	1,187,834	153,023	3,993	23,164	64,867	1,070
Depreciation						
At 1 April 2021	349,246	21,824	19,728	231,349	96,070	17,110
Charge for the year	21,780	3,719	293	7,337	3,149	178
On disposals	-	-	(16,028)	(218,424)	(40,916)	(16,218)
At 31 March 2022	371,026	25,543	3,993	20,262	58,303	1,070
Net book value						
At 31 March 2022	816,808	127,480	-	2,902	6,564	-
At 31 March 2021	838,588	131,199	293	9,929	9,713	178
						Total £
Group Cost						
At 1 April 2021						1,725,227
Additions						310
Disposals						(291,586)
At 31 March 2022						1,433,951
Depreciation						
At 1 April 2021						735,327
Charge for the year						36,456
On disposals						(291,586)
At 31 March 2022						480,197
Net book value						
At 31 March 2022						953,754
At 31 March 2021						989,900

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

16. TANGIBLE FIXED ASSETS (continued)

	Freehold property £	L/Term Leasehold Property £	Plant & Machinery £	Fixtures & Fittings £	Office Equipment £
Charity Cost					
At 1 April 2021	1,187,834	44,705	16,028	109,197	53,802
Additions	-	-	-	-	-
Disposals	-	-	(16,028)	(97,043)	(40,916)
At 31 March 2022	1,187,834	44,705	-	12,154	12,886
Depreciation					
At 1 April 2021	347,624	8,824	16,028	102,727	48,639
Charge for the year	21,780	1,565	-	2,335	3,149
On disposals	-	-	(16,028)	(97,043)	(40,916)
At 31 March 2022	369,404	10,389	-	8,019	10,872
Net book value					
At 31 March 2022	818,430	34,316	-	4,135	2,014
At 31 March 2021	840,210	35,881	-	6,470	5,163
					Total £
Charity Cost					
At 1 April 2021					1,411,566
Additions					-
Disposals					(153,987)
At 31 March 2022					1,257,579
Depreciation					
At 1 April 2021					523,842
Charge for the year					28,829
On disposals					(153,987)
At 31 March 2022					398,684
Net book value					
At 31 March 2022					858,895
At 31 March 2021					887,724

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

17. FIXED ASSET INVESTMENTS

	Total £
Group	
Market value	
At 1 April 2021	34,243
Revaluations	2,956
	37,199
At 31 March 2022	37,199

Group investments at market value comprise:

	2022 £	2021 £
Listed investments	37,199	34,243
	37,199	34,243

All the fixed asset investments are held in the UK.

	Listed Securities £	Shares in group undertakings £	Total £
Charity			
Market value			
At 1 April 2021	34,243	264,001	298,244
Revaluations	2,956	-	2,956
	37,199	264,001	301,200
At 31 March 2022	37,199	264,001	301,200

Charity investments at market value comprise:

	2022 £	2021 £
Listed investments	37,199	34,243
Group	264,001	264,001
	301,200	298,244
Total	301,200	298,244

All the fixed asset investments are held in the UK.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

18. STOCKS

	2022 £	Group 2021 £	2022 £	Charity 2021 £
Finished goods and goods for resale	22,491	26,220	7,296	9,745

19. DEBTORS

	2022 £	Group 2021 £	2022 £	Charity 2021 £
Due within one year				
Trade debtors	6,055	535	5,962	334
Amounts owed by group undertakings	-	-	106,725	117,658
Other debtors	1,010	2,012	819	-
Prepayments and accrued income	21,962	31,401	20,097	29,855
	29,027	33,948	133,603	147,847

As at the year end the charity was owed £434,962 by its trading subsidiary, Broneirion Limited. A provision of £328,237 has been included against this amount, equivalent of the Broneirion Limited net liabilities position at the year-end, with the Trustees having taken the view that the amount owed is unlikely to be recovered in full. This has left an amount showing as owing and recoverable at the year-end of £106,725 (2021: £117,658).

20. CURRENT ASSET INVESTMENTS

	2022 £	Group 2021 £	2022 £	Charity 2021 £
Listed investments	186,883	173,788	186,883	173,788

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

21. CREDITORS: Amounts falling due within one year

	2022	Group	2022	Charity
	£	2021	£	2021
		£		£
Trade creditors	18,775	18,274	17,626	16,151
Other taxation and social security	-	-	-	-
Other creditors	725	220	725	220
Accruals and deferred income	37,359	40,170	25,912	29,060
	56,859	58,664	44,263	45,431

Included within Accruals and deferred income is deferred income of £17,311 (2021: £20,581). Deferred income related to deposits held by Girlguiding Cymru at the year end from Guides for international trips that were due to occur in the next financial year.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

22. STATEMENT OF FUNDS

STATEMENT OF FUNDS – CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31 March 2022 £
Unrestricted Funds						
Reserves	1,273,972	303,693	(187,189)	10,779	-	1,401,255
Restricted Funds						
Eldrydd Davies memorial fund (M&G)	31,722	875	(875)	2,738	-	34,460
International legacy (M&G)	2,521	70	(70)	218	-	2,739
Investment fund	26,838	-	-	2,316	-	29,154
Broneirion maintenance fund	190,803	-	(7,400)	-	-	183,403
County bedroom income	7,387	2,640	-	-	-	10,027
NVYO	707	51,000	(48,900)	-	-	2,807
Sports grant	16,203	38,950	(36,887)	-	-	18,266
GG UK Start up grant	1,037	55	(55)	-	-	1,037
Guide Association grant	970	-	-	-	-	970
CHQ Peer Ed grant	1,535	-	-	-	-	1,535
Science Project donation	1,290	-	-	-	-	1,290
Bequest – Dinah Cadogan	38,083	-	(1,886)	-	-	36,197
Bequest – Judy Stuart	39,592	-	(681)	-	-	38,911
Bequest – R Waring	5,000	-	-	-	-	5,000
GGUK Membership retention grant	1,015	-	-	-	-	1,015
Safe Space	1,452	-	-	-	-	1,452
Chiefs Memorial fund	3,238	269	-	-	-	3,507
Masonic Lesley Sell	500	-	-	-	-	500
	369,893	93,859	(96,754)	5,272	-	372,270
Total of Funds	1,643,865	397,552	(283,943)	16,051	-	1,773,525

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

22. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS – PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31 March 2021 £
Unrestricted Funds						
Reserves	1,071,339	425,928	(253,260)	23,012	6,953	1,273,972
Restricted Funds						
Eldrydd Davies memorial fund (M&G)	26,339	769	(769)	5,383	-	31,722
International legacy (M&G)	2,093	61	(61)	428	-	2,521
Investment fund	22,283	-	-	4,555	-	26,838
Broneirion maintenance fund	198,203	-	(7,400)	-	-	190,803
Friends of Broneirion	6,953	-	-	-	(6,953)	-
County bedroom income	7,387	-	-	-	-	7,387
NVYO	549	41,000	(40,842)	-	-	707
Sports grant	2,216	41,750	(27,763)	-	-	16,203
GG UK Start up grant	1,345	-	(308)	-	-	1,037
Guide Association grant	970	-	-	-	-	970
CHQ Peer Ed grant	1,535	-	-	-	-	1,535
Science Project donation	1,290	-	-	-	-	1,290
Bequest – Dinah Cadogan	42,949	-	(4,866)	-	-	38,083
Bequest – Judy Stuart	54,933	-	(15,341)	-	-	39,592
Bequest – R Waring	-	5,000	-	-	-	5,000
GGUK Membership retention grant	1,015	-	-	-	-	1,015
Safe Space	1,452	-	-	-	-	1,452
Chiefs Memorial fund	2,910	328	-	-	-	3,238
Masonic Lesley Sell	500	-	-	-	-	500
	374,922	88,908	(97,350)	10,366	(6,953)	369,893
Total of Funds	1,446,261	514,836	(350,610)	33,378	-	1,643,865

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

22. STATEMENT OF FUNDS (continued)

SUMMARY OF FUNDS - CURRENT YEAR

	Balance at 1 April 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31 March 2022 £
General funds	1,273,972	303,693	(187,189)	10,779	-	1,401,255
Restricted funds	369,893	93,859	(96,754)	5,272	-	372,270
	1,643,865	397,552	(283,943)	16,051	-	1,773,525

SUMMARY OF FUNDS – PRIOR YEAR

	Balance at 1 April 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Transfers £	Balance at 31 March 2021 £
General funds	1,071,339	425,928	(253,260)	23,012	6,953	1,273,972
Restricted funds	374,922	88,908	(97,350)	10,366	(6,953)	369,893
	1,446,261	514,836	(350,610)	33,378	-	1,643,865

- The Eldrydd Davies memorial fund was given to provide income for grants towards the costs of International Travel.
- The Broneirion purchase and maintenance fund was raised to finance the purchase of the House and its grounds and to provide for its further maintenance. The balance shown represents the depreciated cost of the assets acquired and improvements made since the acquisition. The fund is to be depreciated straight line over the 50 year life of the lease at £7,400 pa.
- The current value of the restricted fund represents the remaining NBV of the original property purchased in 1992.
- The investment fund represents monies received in respect of a special appeal of £1 from each member to maintain the associations' level of investment income. The income derived from this fund is unrestricted.
- The international legacy represents an amount received for the benefit of International Travel Grants; it has been invested to provide income towards the costs of these grants.
- Friends of Broneirion represents funds raised by this group to be used to support and enhance the training centre. These funds have been transferred across to unrestricted funds during the year, as agreed with the Friends of Broneirion.
- NVYO project workers, represents funds received from the Welsh Assembly Government NVYO to fund the Youth Participation Officer and the Events Administrator over two years.

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

22. STATEMENT OF FUNDS (continued)

- The CHQ Peer Education grant is provided by Girlguiding UK to support North and South Wales Training events for our senior Guides.
- The Heritage Lottery grant 'Pushing Boundaries' provided funds to support a joint pilot project with People Collection Wales and the National Library of Wales to encourage archiving using digital and traditional methods supported by an exhibition celebrating 100 years of Guiding in Wales.
- The School of Bioscience at Cardiff University have provided a donation to support science projects for Rainbows, Brownies, Guides and Senior Section across Wales.
- The Sport Grant from Sport Wales is for the development of physical literacy and activity through sports throughout Guiding in Wales.

23. ANALYSIS OF NET ASSETS BETWEEN FUNDS – CURRENT YEAR

	Restricted funds 2022 £	Unrestricted funds 2022 £	Total Funds 2022 £
Tangible fixed asset	201,725	752,029	953,754
Fixed asset investments	37,199	-	37,199
Currents assets	133,346	706,085	839,431
Creditors due within one year	-	(56,859)	(56,859)
	372,270	1,401,255	1,773,525

ANALYSIS OF NET ASSETS BETWEEN FUNDS – PRIOR YEAR

	Restricted funds 2021 £	Unrestricted funds 2021 £	Total Funds 2021 £
Tangible fixed asset	211,097	778,803	989,900
Fixed asset investments	34,243	-	34,243
Currents assets	124,553	553,833	678,386
Creditors due within one year	-	(58,664)	(58,664)
	369,893	1,273,972	1,643,865

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

24. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of Financial Activities)	129,660	197,604
Adjustment for:		
Depreciation/Amortisation charges	36,456	61,021
(Profit) on disposal of tangible fixed assets	(4,120)	-
(Gains)/losses on investments	(16,051)	(33,378)
Decrease/(increase) in stocks	3,729	(1,882)
Decrease in debtors	4,921	36,284
(Decrease) in creditors	(1,805)	(20,494)
	152,790	239,155

25. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash in hand	601,030	444,430
	601,030	444,430

26. OPERATING LEASE COMMITMENTS

At 31 March 2022 the total of the Group's future minimum lease payments under non-cancellable operating lease were:

	2022 £	2021 £
Group		
Amounts payable:		
Within 1 year	3,868	3,751
Between 1 and 5 years	839	4,296
	4,707	8,047

GIRLGUIDING CYMRU

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

26. OPERATING LEASE COMMITMENTS (continued)

At 31 March 2022 the Charity had annual commitments under non-cancellable operating leases as follows:

Charity	2022 £	2021 £
Amounts payable:		
Within 1 year	269	269
Between 1 and 5 years	7	277
Total	276	546

28. RELATED PARTY TRANSACTIONS

The Charity has taken advantage of the exemption available under FRS102 "Related Party Disclosures" whereby it has not disclosed transactions with the wholly owned subsidiary undertaking in the group.

There were no other related party transactions during the year.

29. PRINCIPAL SUBSIDIARIES

Broneirion Ltd

Subsidiary Name	Broneirion Ltd
Company registration number	04260833
Basis of Control	100% owned subsidiary
Equity Shareholding %	100%
Total assets as at 31 March 2022	£119,318
Total liabilities as at 31 March 2022	£(447,555)
Total equity as at 31 March 2022	£(328,237)
Turnover for the year ended 31 March 2022	£59,762
Expenditure for the year ended 31 March 2022	£(78,973)
Loss for the year ended 31 March 2022	£(19,211)

GIRLGUIDING CYMRU

**DATGANIAD Y PRIF GOMISIYNYDD
AM Y FLWYDDYN A DDAETH I BEN 31 MAWRTH 2022**

Mae Guiding Cymru wedi ymrwymo i roi lle i ferched ddarganfod a thyfu, gan eu galluogi i ddod o hyd i'w llais a gwneud gwahaniaeth cadarnhaol yn y byd. Rydym yn cyflawni hyn trwy gyflwyno rhaglen gyffrous ac amrywiol o weithgareddau dan arweiniad merched trwy lawer o ddulliau dysgu ffurfiol ac anffurfiol sy'n cefnogi datblygiad a llesiant ein haelodaeth, a hwylusir y cyfan gan arweinwyr oedolion dibynadwy sy'n ystyriol o pwysigrwydd y Gymraeg a diwylliant Cymru.

Gyda dros 15,000 o aelodau ledled Cymru mewn dros 1,100 o unedau, mae ein nodau a'n hamcanion wedi aros yn gyson ers ein sefydlu (1910), sef ein bod yn grymuso merched a menywod ifanc i fod ar eu gorau ac yn darparu sgiliau a chyfleoedd i'w galluogi i wynebu heriau tyfu i fyny yn y gymdeithas heddiw.

Ni allai neb fod wedi rhagweld y byddem yn gweld bron i ddwy flynedd yng ngafael pandemig byd-eang Covid-19. Mae hyn wedi golygu bod arwain wyneb yn wyneb wedi dod i ben ac mae Guiding ar draws Cymru wedi cychwyn ar ffyrdd newydd a greddfol o barhau i gwrdd yn rhithwir â llawer o'n harweinwyr uned gan gofleidio technoleg a syniadau newydd i gadw tywys yn fyw ar gyfer ein haelodau ifanc. Fe wnaeth ein haelodau godi a rhedeg gyda'r her gan gofleidio syniadau newydd a greddfol i annog ein haelodau ifanc i gymryd rhan pryd a sut y gallent. Mae'r pandemig wedi cael effaith enfawr ar ein haelodaeth a'n hincwm tanysgrifio dros y ddwy flynedd ddiwethaf.

Arhosodd Canolfan Hyfforddi Broneirion ar gau am y rhan fwyaf o'r ddwy flynedd ac yn dilyn codi'r cyfyngiadau agorodd ei drysau i'r cyhoedd ar sail hunanarlwyo. Mae Guiding wedi cymryd cryn amser i ddychwelyd gyda llawer o arweinwyr heb fod yn hyderus i fynd â'r merched i ffwrdd gan olygu nad yw'r ganolfan yn cael ei defnyddio gan ein haelodau. Gyda hyn mewn meddwl ac adborth gan ein haelodaeth ynglŷn â defnydd Broneirion a'r pwysau mawr ar adnoddau Girlguiding Cymru gwnaeth yr Ymddiriedolwyr y penderfyniad anodd i farchnata Broneirion ar werth.

Yn 2021/2022 lanswyd cynllun strategaeth newydd, Heddiw, Yfory, Gyda'n Gilydd sydd â'r nod o gynnig profiadau eithriadol i ferched, gwobrwyo profiad gwirfoddolwyr, bod yn gynhwysol ac effeithiol a chynnal dyfodol cynaliadwy.

Er mwyn cyflawni ein hymrwymiad i sicrhau bod ein harweinwyr yn fodolau rôl ysbrydoledig i'n haelodau ac yn unol â'n strategaeth ein bod yn darparu rhaglen o ansawdd, rydym wedi parhau i ddarparu rhaglen lawn o hyfforddiant rhithwir i sicrhau cydymffurfiaeth o ran arferion gorau diogelu, yn gyntaf, ymateb ac asesiadau risg. Rydym hefyd wedi gallu hyfforddi ein haelodau ar bynciau megis cyfrifon, sgysrsiau onest, delio â chwynion, tywys cynyddol, cymorth rhodd ac arweinwyr brwdfrydig.

Mae ein llwyddiannau, wrth gwrs, yn dyst i ymroddiad a gwaith caled ein haelodau anhygoel o oedolion sy'n hwyluso grwpiau Rainbows, Brownies, Guides a Rangers bob wythnos ledled y DU. Y pwerdy gwirfoddol hwn o angerdd, sgil ac uchelgais ar gyfer merched yw'r hyn sy'n galluogi ein sefydliad i ddarparu cyfleoedd a phrofiadau sy'n newid bywydau ac sy'n cael effaith ar gyfer ein haelodau ifanc. Mae hymrwymiad ein gwirfoddolwyr, staff, cefnogwyr a rhoddwyr, ynghyd ag egni a brwdfrydedd ein haelodau, yn sicrhau bod Guiding yn hyderus ac mewn sefyllfa dda i gyflwyno rhaglenni a gweithgareddau sy'n ysbrydoli ac yn newid bywydau ar draws y Dywysogaeth.

I danategu rhai agweddau ar ein cynllun strategol rydym wedi dewis gweithio ar y cyd neu mewn partneriaeth sydd wedi ein galluogi i gyflawni mwy na gweithredu ar ein pennau ein hunain. Mae'r Ymddiriedolwyr yn credu bod gweithio mewn partneriaeth yn arbennig o fuddiol oherwydd ei fod yn rhannu arbenigedd, sgiliau ac adnoddau. Rydym wedi ceisio gweithio gyda sefydliadau sy'n rhannu ein nodau hirdymor, lle mae cydweithio â phob un â mwy o siawns o gyflawni eu nodau unigol, lle mae enw da'r partneriaid yn ategu ei gilydd a lle mae'r partner yn mynd i'r afael â bylchau mewn gallu neu gyrhaeddiad.

Trwy'r rhwydwaith hwn o gydweithio a phartneriaeth rydym wedi gallu cael mynediad at arbenigedd a sgiliau sydd wedi ein galluogi i gynnig rhaglen lawer cyfoethocach ac ehangach o gyfleoedd. Mae merched a menywod ifanc yn dod ar draws stereoteipiau rhyw ym mhob rhan o'u bywydau – o'u cyfoedion i'r cyfryngau, gan achosi iddynt newid eu hymddygiad oherwydd y pwysau y maent yn teimlo i fod neu ymddwyn mewn ffordd arbennig, gan effeithio ar eu gallu i ddweud eu barn, neu i fod yn nhw eu hunain.

Rydym yn parhau i fod yn uchelgeisiol ar gyfer merched a menywod ifanc ac mae ein partneriaeth â Chwaraeon Cymru yn parhau i wella ein rhaglen o ran darparu hwyl, antur a her. Trwy'r cydweithrediad hwn

GIRLGUIDING CYMRU

rydym wedi annog ein pobl ifanc i ddod yn fwy egniol, i archwilio heriau a chwaraeon newydd, wedi'u hyfforddi a'u hysgogi i gymryd eu diddordeb ymhellach, gan annog ffyrdd iach o fyw, gan roi cyfleoedd a phrofiadau newydd iddynt.

Mae effaith y pandemig ar ein haelodaeth a'r galw am lefydd, i wirfoddolwyr a merched, yn parhau i fod yn her. Fodd bynnag, gyda chymorth gan Lywodraeth Cymru drwy ein cyllid grant NVYO, rydym yn parhau i fuddsoddi mewn datblygu tîm i dyfu Guiding yng Nghymru ac rydym yn canolbwyntio ar nifer o feysydd, o sicrhau ein hunedau presennol â digon o arweinwyr i agor unedau newydd, i glirio rhestrau aros ac yn bwysicach fyth rydym yn canolbwyntio ar gadw ein gwirfoddolwyr presennol.

Mae Ymddiriedolwyr Girlguiding wedi ymrwymo i ddarparu sefydliad sy'n hwyl ac yn gyffrous i ferched a menywod ifanc yng Nghymru, un sydd hefyd yn dysgu sgiliau bywyd go iawn iddynt wrth iddynt dyfu a datblygu. Rwy'n croesawu ffocws Cynulliad Cymru ar leuenctid yng Nghymru ac ar annog merched i gymryd rhan ym mhob agwedd ar fywyd yng Nghymru.

Mae Geidiaid yng Nghymru yn gallu gwneud hyn yn unigryw a chyda'n partneriaid, drwy arferion cydweithio, gallwn sicrhau bod merched yn gallu datblygu, a gallwn barhau i wneud gwahaniaeth i'r cymunedau y maent yn byw ynddynt, gan eu gwneud yn fwy cydlynol.

Rydym yn parhau i groesawu'r heriau sydd o'n blaenau drwy ddatblygu ein cynllun strategol newydd i fynd â ni i 2025 i roi map i ni adeiladu ar yr holl waith ysbrydoledig y mae gwirfoddolwyr, merched, menywod ifanc a chydweithwyr staff yn ei wneud, o ddydd i ddydd, yn Girlguiding **# heddiw, yfory, gyda'n gilydd**.

Beverley Martin
Prif Gomislynydd