

WORCESTERSHIRE GUIDE ASSOCIATION

England & Wales · Charity number 1042773

Details

Other names	GIRLGUIDING WORCESTERSHIRE
Status	Registered
Legal form	Other
Registered	1994-12-13
Register	View on the Charity Commission register

Contact

Address	County Office Acre Lane Droitwich Spa Worcestershire WR9 9BE
Phone	01905 797377
Email	office@girlguidingworcs.org.uk
Website	www.girlguidingworcs.org.uk

Activities

Objects: THE EDUCATION OF GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY, AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD

Activities: Girlguiding UK, as part of a worldwide movement, enables girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive, stimulating and enjoyable programme of activities delivered by trained volunteer leaders.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, The General Public/mankind

Geography

- Birmingham City
- Dudley
- Gloucestershire
- Sandwell
- Worcestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£198,024	£179,458	-	-
2024-12-31	£224,049	£218,632	-	-
2023-12-31	£168,160	£136,933	-	-
2022-12-31	£120,307	£95,179	-	-
2021-12-31	£75,103	£87,806	-	-
2020-12-31	£83,992	£67,482	-	-

Trustees

Name	Role	Appointed
Janet Long	Chair	2021-08-01
Ann Williams		2023-04-04
Cathy Ready		2022-09-01
Charlotte Howell		2023-11-12
Hannah Young		2025-01-01
Joanna Elizabeth Kirkham		2025-08-01
Karen Boyden		2026-03-01
Louisa Hills		2024-06-01
Lydia Roberts		2023-10-25
MARY ELIZABETH FLYNN		2023-09-13

Accounts

REGISTERED CHARITY NUMBER: 1042773

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2025
For
Girlguiding Worcestershire

Girlguiding Worcestershire

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for the Year Ended 31 December 2025

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Girlguiding Worcestershire

Report of the Trustees for the Year Ended 31 December 2025

Our numbers remain steady with a total of 4009 young members and just over a 3% increase in volunteers recorded when annual subscriptions were taken in Feb 2025, rising from 853 to 880. We have also been able to re-open a few units this year.

The learning development programme is going well. We have had 16 newly qualified leaders over the year, with another 8 that volunteer in several areas and completed their leadership in another county. We have approx. 50 in training with 43 mentors, but could do with a few more mentors. We have been monitoring how quickly new volunteers are contacted and hopefully the timescale will be reduced to increase the amount of people that would like to join us.

Our leaders' weekend was held once again at Blackwell Adventure, after good feedback from 2024. We included some adventurous activities as well as balloon modelling, morris dancing, animal carving, plus a variety of activities to choose from that could be taken back to their units to try. There was a chance for like-minded volunteers to relax and socialise.

This year we had day events for both Rainbows – Hatton Farm Park, and Brownies – Blists Hill. All were well supported and we had great feedback from those that attended.

We had a sleepover for Guides, Rangers and young leaders at Drayton Manor Park over 2 weekends. There was a full day included on the rides in the theme park with dinner and a film in the evening before camping in the hotel hall. This was a popular event for all.

All of these events were a great success enabled by having amazing volunteers that both organise and bring their girls along.

We had one county international trip this year to Finland – 15 girls with 4 leaders flew to Helsinki, followed by a 4 hour train journey to get to their destination in the region of Punkaharju. The project involved elements of nature conservation and community action. They shared the site with a large group of young Russians and spent a couple of days visiting the local Scouts going out in boats, learning local skills and taking part in challenges.

Our awards event was held at Spring Grove House within the West Midlands Safari Park. This was a chance to recognise our volunteers for both long service and good service including some of our young members that had done something extra special or excellent and continuous good service. After the presentation of the awards an afternoon tea was served.

We have been supported by the Friends of Blackmore, that donated £3,000 to us to use on our camp site and buildings and the Blackmore shop donated £2,000. This helps us to maintain all our facilities to encourage pack holidays and camps during the year from both our county and further afield.

Once again the Trefoil Guild help us at both unit and county level wherever they can – they are a great asset to have in the county and we appreciate their help.

As well as county events our volunteers provide a varied programme for all the girls in their units as well as residential weekends away and camps. We really appreciate all the volunteering hours that they put in to enable these to happen.

Reserves policy

For this purpose, Reserves are defined as Free Reserves i.e. the liquid resources available to the Trustees to spend at their discretion to achieve the objectives of the organisation.

Free Reserves in Girlguiding Worcestershire are the Unrestricted Funds less the Tangible Fixed Assets.

Girlguiding Worcestershire retains adequate Free Reserves as working capital to meet its day to day needs and safeguard against unexpected deficits of income against expenditure. Reserves will be sufficient to cover such deficits and also allow enough headroom to deal with an uneven cash flow throughout the year. The minimum Free Reserves figure required is an amount equal to the organisation's annual expenditure and is reviewed annually in the light of changes to expenditure levels and the pattern of cash flows.

Any Reserves held by the organisation over and above that figure are at the disposal of the trustees to meet their longer term strategic objectives. To the extent that these involve capital projects the estimated amounts will be designated for those purposes in the financial statements.

FUTURE PLANS

Our Finance Committee have met and prepared plans and the budget for 2026. The plan is presented to the trustees for approval. In 2026 we are planning a county camp that all sections will be able to attend in some form – residential or visiting for the day. We hope to break even on this but there could be a small deficit.

This process enables the county to make sure that its plan and subsequent actions and activities reflect the needs of the charity and the voice of its members.

We have over £106,000 in our accounts that has been ring fenced for a new shower and toilet block at our campsite to replace the toilet block that it is there at the moment, that is in bad repair. We will need to fundraise further to get the remainder to the amount needed to build this. We are hoping that this can be built in 2026.

The drainage problems on the camp site have been dealt with including a new soakaway built in conjunction with the neighbouring caravan and camping sites plus the County Council will be charging us 5.6% of the installation of an new pump and maintenance, including electricity, which is part of our lease requirements.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document.

Janet Long, County Commissioner

FINANCIAL REVIEW

The Statement of Financial Activities for the year ended 31 December 2025 shows income for the year of £198,024 (2024: £214,049) and expenditure for the year of £185,798 (2024: £208,632). This gave a net surplus of income over expenditure of £12,226 (2024: £5,417).

The charity's total funds at the end of the year were £518,519 (2024: £506,293). This included unrestricted funds of £412,393 (2024: £383,092) and restricted funds of £106,126 (2024: £123,201)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The name of the Charity is Worcestershire Guide Association. It's working name is Girlguiding Worcestershire

The Charity is administered by the existing Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1042773

Principal address Acre Lane
Droitwich Spa
Worcestershire
WR9 9BE

Trustees

Ms J Long
Ms E J Anstey
Ms A Broadhead (resigned 2026)
Ms J Chester (resigned 31 July 2025)
Ms M Hargreaves (resigned 31 December 2025)
Mrs C Ready
Mrs K Boyden (appointed 1 March 2026)

Mrs H Young (appointed 1 January 2025)
Mrs L Hills
Mrs C Howell
Mrs L Roberts
Mrs M Flynn
Mrs A Williams
Ms J Kirkham (appointed 1 August 2025)

Independent Examiner

Sally Bishop FCA
Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

PUBLIC BENEFIT STATEMENT

When planning our activities for the year the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, the guidance on charities for the advancement of community development.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure for that period. In preparing these financial statements the trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity 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 disclosures 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 business.

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

Approved by order of the board of trustees on
and signed on its behalf by:

Ms J Long - Trustee

Independent Examiners Report to the Trustees of Girlguiding Worcestershire

I report to the charity trustees on my examination of the accounts of Girlguiding Worcestershire (the trust) for the year ended 31 December 2025

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sally Bishop FCA

Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

Girlguiding Worcestershire

Statement of Financial Activities
for the Year Ended 31 December 2025

		Unrestricted Funds	Restricted Funds	31/12/2025 Total Funds	31/12/2024 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		59 622	-	59 622	57 385
Charitable activities		129 440	-	129 440	131 295
Other trading activities	2	7 806	-	7 806	23 789
Investment income	3	1 156	-	1 156	1 580
Total		<u>198 024</u>	<u>-</u>	<u>198 024</u>	<u>214 049</u>
EXPENDITURE ON					
Raising funds		4 386	6 340	10 726	12 557
Charitable activities		119 656	-	119 656	141 498
Governance		55 416	-	55 416	54 577
Total		<u>179 458</u>	<u>6 340</u>	<u>185 798</u>	<u>208 632</u>
NET INCOME/(EXPENDITURE)		18 566	(6 340)	12 226	5 417
RECONCILIATION OF FUNDS					
Transfer to unrestricted funds		10 735	(10 735)	-	-
Net movement in funds		<u>29 301</u>	<u>(17 075)</u>	<u>12 226</u>	<u>5 417</u>
Total funds brought forward		383 092	123 201	506 293	500 876
TOTAL FUNDS CARRIED FORWARD		<u><u>412 393</u></u>	<u><u>106 126</u></u>	<u><u>518 519</u></u>	<u><u>506 293</u></u>

Girlguiding Worcestershire

Balance Sheet
31 December 2025

		Unrestricted Funds	Restricted Funds	31/12/2025 Total Funds	31/12/2024 Total Funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	6	109 950		109 950	113 147
Investments	7	98		98	98
		<u>110 048</u>	<u>-</u>	<u>110 048</u>	<u>113 245</u>
CURRENT ASSETS					
Stocks	8	13 095		13 095	11 307
Debtors	9	63 942		63 942	25 648
Cash at bank and in hand		<u>258 324</u>	<u>106 126</u>	<u>364 450</u>	<u>382 107</u>
		335 361	106 126	441 487	419 062
CREDITORS					
Amounts falling due within one year	10	(33 016)		(33 016)	(26 014)
		<u></u>	<u></u>	<u></u>	<u></u>
NET CURRENT ASSETS		302 345	106 126	408 471	393 048
TOTAL ASSETS LESS CURRENT LIABILITIES		412 393	106 126	518 519	506 293
		<u></u>	<u></u>	<u></u>	<u></u>
NET ASSETS		<u>412 393</u>	<u>106 126</u>	<u>518 519</u>	<u>506 293</u>
FUNDS					
Unrestricted funds	11			412 393	383 092
Restricted funds				106 126	123 201
				<u></u>	<u></u>
TOTAL FUNDS				<u>518 519</u>	<u>506 293</u>

The financial statements were approved and authorised for issue by the Board on
on its behalf by:

and signed

Ms J Long - Trustee

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

Girlguiding Worcester is a registered charity regulated by the Charity Commissioners for England and Wales.

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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 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 are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be reliably measured. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

County Meeting Room	-	2.5% on cost
Blackmore Lease	-	Straight line over 125 years
Blackmore Camp	-	10% on cost
Equipment	-	10% on cost
Office Equipment	-	33% on cost

Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Notes to the Financial Statements
for the Year Ended 31 December 2025

2 OTHER TRADING ACTIVITIES

	31/12/2025	31/12/2024
	£	£
Fundraising events	899	14 177
Friends of Blackmore Income	3 158	1 978
Blackmore Shop Income	3 748	7 634
Shower Block	-	-
	<u>7 805</u>	<u>23 789</u>

3 INVESTMENT INCOME

	31/12/2025	31/12/2024
	£	£
Deposit account interest	<u>1 156</u>	<u>1 580</u>

4 TRUSTEES AND STAFF REMUNERATION AND BENEFITS AND INDEPENDENT EXAMINERS FEE

There were no trustees remuneration or other benefits for the year ended 31 December 2025 nor for the year ended 31 December 2024.

Trustees' expenses

There were no trustees expenses paid for the year ended 31 December 2025 nor for the year ended 31 December 2024.

The Charity had 3 employees (2024: 3). No employee received benefits exceeding £60,000

The Independent examiners fee is £780 (2024: £780)

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57 385	-	57 385
Charitable activities	131 295	-	131 295
Other trading activities	19 229	4 560	23 789
Investment income	1 580	-	1 580
Total	<u>209 489</u>	<u>4 560</u>	<u>214 049</u>
EXPENDITURE ON			
Raising funds	12 557	-	12 557
Charitable activities	141 498	-	141 498
Governance	54 577	-	54 577
Total	<u>208 632</u>	<u>-</u>	<u>208 632</u>
NET INCOME/(EXPENDITURE)	857	4 560	5 417
RECONCILIATION OF FUNDS			
Transfer to restricted funds	-	-	-
Net movement in funds	857	4 560	5 417
Total funds brought forward	382 235	118 641	500 876
TOTAL FUNDS CARRIED FORWARD	<u>383 092</u>	<u>123 201</u>	<u>506 293</u>

Notes to the Financial Statements
for the Year Ended 31 December 2025

6 TANGIBLE FIXED ASSETS

	County Meeting Room	Blackmore Lease	Blackmore Camp
	£	£	£
COST			
At 1 January 2025	113 245	21 000	121 273
At 31 December 2025	<u>113 245</u>	<u>21 000</u>	<u>121 273</u>
DEPRECIATION			
At 1 January 2025	16 918	5 376	121 273
Charge for the year	2 831	168	-
At 31 December 2025	<u>19 749</u>	<u>5 544</u>	<u>121 273</u>
NET BOOK VALUE			
At 31 December 2025	<u>93 496</u>	<u>15 456</u>	<u>-</u>
At 31 December 2024	<u>96 327</u>	<u>15 624</u>	<u>-</u>
	Equipment	Office Equipment	Total
	£	£	£
COST			
At 1 January 2025	3 537	12 404	271 459
Additions in year	-	-	-
At 31 December 2025	<u>3 537</u>	<u>12 404</u>	<u>271 459</u>
DEPRECIATION			
At 1 January 2025	2 417	12 328	158 312
Charge for the year	160	38	3 197
At 31 December 2025	<u>2 577</u>	<u>12 366</u>	<u>161 509</u>
NET BOOK VALUE			
At 31 December 2025	<u>960</u>	<u>38</u>	<u>109 950</u>
At 31 December 2024	<u>1 120</u>	<u>76</u>	<u>113 147</u>

Notes to the Financial Statements
for the Year Ended 31 December 2025

7 FIXED ASSET INVESTMENTS

	Unlisted Investments £
MARKET VALUE	98
At 1 January 2025 and 31 December 2025	
NET BOOK VALUE	
At 31 December 2025	98
At 31 December 2024	98

There were no investment assets outside the UK.

8 STOCKS

	31/12/2025 £	31/12/2024 £
Blackmore Shop Stock	4 284	4 861
Badges - County Stock	8 811	6 446
Bags	-	-
	13 095	11 307

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2025 £	31/12/2024 £
Other debtors	63 942	25 648
	63 942	25 648
Fair FX Credit Cards	12 150	13 719
Finland costs in advance	-	8 801
Rome to Home Cost in Advance	34 613	-
County Camp Glow Costs in Advance	13 169	
Insurance	4 010	3 128
	63 942	25 648

Notes to the Financial Statements
for the Year Ended 31 December 2025

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2025 £	31/12/2024 £
Taxation and social security	802	888
Other creditors	32 214	25 126
	<u>33 016</u>	<u>26 014</u>
Finland Income in advance	-	23 493
Rome to Home Income in Advance	14 494	-
County Camp Glow Income in Advance	15 303	-
Other creditors	2 417	1 633
	<u>32 214</u>	<u>25 126</u>

11 MOVEMENT IN FUNDS

	At 1/01/2025	Net movement	At 31/12/2025
Unrestricted Funds			
General fund	383 092	29 301	412 393
Restricted Funds			
Restricted funds	123 201	(17 075)	106 126
TOTAL FUNDS	<u>506 294</u>	<u>12 226</u>	<u>518 519</u>

Net movement in funds included above are as follows:

	Incoming resources	Resources expended	Transfer to Restricted Funds	Movement in funds
Unrestricted Funds				
General fund	198 024	(179 458)	10 735	29 301
Restricted Funds				
Restricted funds	-	(6 340)	(10 735)	(17 075)
TOTAL FUNDS	<u>198 024</u>	<u>(185 798)</u>	<u>-</u>	<u>12 226</u>

Restricted funds are to be used for expenditure on the new shower block. The amount of £106,126 is the amount held less costs incurred to date.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2025.

Accounts

REGISTERED CHARITY NUMBER: 1042773

Report of the Trustees and
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Girlguiding Worcestershire

Girlguiding Worcestershire

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Girlguiding Worcestershire

Report of the Trustees for the Year Ended 31 December 2024

Our numbers continue to increase with a total of 4027 young members and 853 volunteers recorded when annual subscriptions were taken in Feb 2025, which is approx. 14% increase from 2023. We have also been able to re-open a few units.

The new leaders training changed this year to being online, through our Learning Platform, plus unit visits. This meant a slightly different role for our volunteers that mentor these ladies. We had a thank you tea for all mentors that had supported them at Smite Farm, along side a training on the new scheme. We continue to attract new volunteers and the new way of training appears to be popular. We have approx. 60 mentors that we are extremely grateful to for encouraging our new volunteers.

This year we had a leaders' weekend at Manor House, Blackwell Adventure. This was a chance for adults to both socialise with new and old friends plus some adventurous activities, team work, various challenges and games plus a morning session of Tai Chi on the Sunday. We had good feedback from this weekend and will repeat next year.

Events took place for each section :-

In May the Brownies came along to our camp site at Blackmore for an event called "I'm a Brownie, get me out of here". Over 400 girls had an amazing day with lots of different activities including remote control animal races, trails in the woods, creepy insects crafts, bouncy castles and obstacle courses, drumming and making hammocks.

365 Rainbows came along to Rainbowfest in June - also at Blackmore. A great day with lots of activities including circus skills, crafts, games and scavenger hunt, dance workshop, inflatables, cricket, Storytime, singing and suction cup archery.

We had 2 water/land activity days for the Guides and Rangers at Lakeside, Worcester in June and July. Water activities included canoeing, kayaking, stand up paddling and raft building. Land activities included bushcraft, climbing, leap of faith and nightline.

All of these events were a great success enabled by having amazing volunteers that both organise and bring their girls along.

We had 2 county international trips this year:- Bavaria and Mexico

The group that went to Bavaria stayed in a castle and explored the forests and culture of Bavaria in Summer 2024. They also met other Scouts and Guides, and experienced everything the region has to offer. From beavers to badges, castles to campfires, it was truly an international experience.

Team Mexico immersed themselves into supporting a sea turtle sanctuary project, including caring for the turtles, cleaning and maintaining their environments, and learning all about the endangered species in El Tortugaria, Mexico. Over the course of their project they helped relocate 7,951 eggs over 82 nests. They enjoyed this trip so much that despite officially having the weekend off at the end, team members volunteered for extra shifts on night patrols, caring for the turtles, and burying the eggs plus helping release some of 'their' turtles back to the ocean. An amazing opportunity for all of them, both leaders and girls.

We are lucky to have 2 sources of income to support our camp site at Hanley Swan - The Friends of Blackmore raise money by putting on events, the 200 club and membership. This year they funded a new security gate to help keep everyone safe and to deter any intruders. Delia runs our Blackmore Shop, which enables groups staying there to buy souvenirs, along with some items of clothing that are available, and donates the profits to Blackmore. We are really grateful for these contributions, as it enables us to help look after both the residential buildings and camp site.

Trefoil Guilds within our county are very well attended and these ladies quite often help us at events and in units, as well as having their own programme. We always love to see them and appreciate the support that they give us.

As well as county events our volunteers provide a varied programme for all the girls including residential weekends away and camps. We really value all the volunteering hours that they put in to enable these to happen.

Reserves policy

For this purpose, Reserves are defined as Free Reserves i.e. the liquid resources available to the Trustees to spend at their discretion to achieve the objectives of the organisation.

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Any Free Reserves held by the organisation over and above that figure are at the disposal of the trustees to meet their longer term strategic objectives. To the extent that these involve capital projects the estimated amounts will be designated for those purposes in the financial statements.

Future Plans

Our Finance Committee have met and prepared plans and the budget for 2025. The plan is presented to the trustees for approval. This process enables the county to make sure that its plan and subsequent actions and activities reflect the needs of the charity and the voice of its members.

We have over £110,000 in our accounts that has been ring fenced for a new shower and toilet block at our campsite, to replace the toilet block that it is there at the moment that is in bad repair. We will need to fundraise further to get the remainder to the amount needed to build this.

There are some drainage problems on the camp site and we are going to have to have a new soakaway built, in conjunction with the neighbouring caravan and camping sites, plus the County Council will be charging us 5.6% of the installation of a new pump which is part of our lease requirements.

In 2025 our section events are planned to be self-financing. In 2026 we are planning a county camp that all sections will be able to attend in some form - residential or visiting for the day. We hope to break even on this but there could be a small deficit.

FINANCIAL REVIEW

The Statement of Financial Activities for the year ended 31 December 2024 shows income for the year of £224,049 (2023: £168,160) and expenditure for the year of £218,632 (2023: £136,933). This gave a net surplus of income over expenditure of £5,417 (2023: £31,227).

The charity's total funds at the end of the year were £506,293 (2023: £500,877). This included unrestricted funds of £383,092 (2023: £382,236) and restricted funds of £123,201 (2023: £118,641)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The name of the Charity is Worcestershire Guide Association. It's working name is Girlguiding Worcestershire

The Charity is administered by the existing Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1042773

Principal address Acre Lane
Droitwich Spa
Worcestershire
WR9 9BE

Trustees

Ms J Long
Ms E J Anstey
Ms A Broadhead
Ms J Chester
Ms M Hargreaves
Mrs C Ready
Ms J Capewell (resigned 1 July 2024)
Ms S Smithson (resigned 1 January 2024)
Mrs K Rice (resigned 5 July 2023)
Ms T J Riley (resigned 22 December 2023)
Mrs D Nash (resigned 12 November 2023)
Ms G Bretherton (resigned 31 December 2024)

Mrs H Young (appointed 1 January 2025)
Mrs L Hills (appointed 1 June 2024)
Mrs C Howell (appointed 12 November 2023)
Mrs L Roberts (appointed 25 October 2023)
Mrs M Flynn (appointed 13 September 2023)
Mrs A Williams (appointed 4 April 2023)

Independent Examiner

Sally Bishop FCA
Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

PUBLIC BENEFIT STATEMENT

When planning our activities for the year the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, the guidance on charities for the advancement of community development.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure for that period. In preparing these financial statements the trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity 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 disclosures 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 business.

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

Approved by order of the board of trustees on
and signed on its behalf by:

Ms J Long - Trustee

Independent Examiners Report to the Trustees of Girlguiding Worcestershire

I report to the charity trustees on my examination of the accounts of Girlguiding Worcestershire (the trust) for the year ended 31 December 2024

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sally Bishop FCA

Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

Girlguiding Worcestershire

Statement of Financial Activities
for the Year Ended 31 December 2024

		Unrestricted Funds	Restricted Funds	31/12/2024 Total Funds	31/12/2023 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		57,385	-	57,385	60,917
Charitable activities		131,295	-	131,295	97,655
Other trading activities	2	19,229	4,560	23,789	8,431
Investment income	3	1,580	-	1,580	1,157
Total		<u>209,489</u>	<u>4,560</u>	<u>214,049</u>	<u>168,160</u>
EXPENDITURE ON					
Raising funds		12,557	-	12,557	4,532
Charitable activities		141,498	-	141,498	80,645
Governance		54,577	-	54,577	51,756
Total		<u>208,632</u>	<u>-</u>	<u>208,632</u>	<u>136,933</u>
NET INCOME/(EXPENDITURE)		857	4,560	5,417	31,227
RECONCILIATION OF FUNDS					
Transfer to restricted funds		-	-	-	-
Net movement in funds		<u>857</u>	<u>4,560</u>	<u>5,417</u>	<u>31,227</u>
Total funds brought forward		382,235	118,641	500,876	469,650
TOTAL FUNDS CARRIED FORWARD		<u><u>383,092</u></u>	<u><u>123,201</u></u>	<u><u>506,293</u></u>	<u><u>500,877</u></u>

Girlguiding Worcestershire

Balance Sheet
31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	31/12/2024 Total Funds £	31/12/2023 Total Funds £
FIXED ASSETS					
Tangible Assets	6	113,147		113,147	116,230
Investments	7	98		98	98
		<u>113,245</u>	<u>-</u>	<u>113,245</u>	<u>116,328</u>
CURRENT ASSETS					
Stocks	8	11,307		11,307	14,056
Debtors	9	25,648		25,648	27,318
Cash at bank and in hand		<u>258,906</u>	<u>123,201</u>	<u>382,107</u>	<u>377,162</u>
		295,861	123,201	419,062	418,536
CREDITORS					
Amounts falling due within one year	10	(26,014)		(26,014)	(33,987)
		<u>269,847</u>	<u>123,201</u>	<u>393,048</u>	<u>384,549</u>
NET CURRENT ASSETS					
		269,847	123,201	393,048	384,549
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>383,092</u>	<u>123,201</u>	<u>506,293</u>	<u>500,877</u>
NET ASSETS		<u>383,092</u>	<u>123,201</u>	<u>506,293</u>	<u>500,877</u>
FUNDS					
Unrestricted funds	11			383,092	382,236
Restricted funds				123,201	118,641
TOTAL FUNDS				<u>506,293</u>	<u>500,877</u>

The financial statements were approved and authorised for issue by the Board on
and signed on its behalf by:

Ms J Long - Trustee

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

Girllguiding Worcester is a registered charity regulated by the Charity Commissioners for England and Wales.

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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 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 are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be reliably measured. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

County Meeting Room	-	2.5% on cost
Blackmore Lease	-	Straight line over 125 years
Blackmore Camp	-	10% on cost
Equipment	-	10% on cost
Office Equipment	-	33% on cost

Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Notes to the Financial Statements
for the Year Ended 31 December 2024

2 OTHER TRADING ACTIVITIES

	31/12/2024	31/12/2023
	£	£
Fundraising events	14,177	159
Friends of Blackmore Income	1,978	3,198
Blackmore Shop Income	7,634	5,074
Shower Block	-	-
	<u>23,789</u>	<u>8,431</u>

3 INVESTMENT INCOME

	31/12/2023	31/12/2023
	£	£
Deposit account interest	<u>1,580</u>	<u>1,157</u>

4 TRUSTEES AND STAFF REMUNERATION AND BENEFITS AND INDEPENDENT EXAMINERS FEE

There were no trustees remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

Trustees' expenses

There were no trustees expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

The Charity had 3 employees (2023: 3). No employee received benefits exceeding £60,000

The Independent examiners fee is £780 (2023: £780)

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	60,917	-	60,917
Charitable activities	97,655	-	97,655
Other trading activities	2,086	6,345	8,431
Investment income	1,157	-	1,157
Total	<u>161,815</u>	<u>6,345</u>	<u>168,160</u>
EXPENDITURE ON			
Raising funds	4,532	-	4,532
Charitable activities	80,645	-	80,645
Governance	51,756	-	51,756
Total	<u>136,933</u>	<u>-</u>	<u>136,933</u>
NET INCOME/(EXPENDITURE)	24,882	6,345	31,227
RECONCILIATION OF FUNDS			
Transfer to restricted funds	-	-	-
Net movement in funds	24,882	6,345	31,227
Total funds brought forward	357,354	112,296	469,650
TOTAL FUNDS CARRIED FORWARD	<u>382,236</u>	<u>118,641</u>	<u>500,877</u>

Notes to the Financial Statements
for the Year Ended 31 December 2024

6 TANGIBLE FIXED ASSETS

	County Meeting Room	Blackmore Lease	Blackmore Camp
	£	£	£
COST			
At 1 January 2024	113,245	21,000	121,273
At 31 December 2024	<u>113,245</u>	<u>21,000</u>	<u>121,273</u>
DEPRECIATION			
At 1 January 2024	14,087	5,208	121,273
Charge for the year	2,831	168	-
At 31 December 2024	<u>16,918</u>	<u>5,376</u>	<u>121,273</u>
NET BOOK VALUE			
At 31 December 2024	<u>96,327</u>	<u>15,624</u>	<u>-</u>
At 31 December 2023	<u>99,158</u>	<u>15,792</u>	<u>-</u>
	Equipment	Office Equipment	Total
	£	£	£
COST			
At 1 January 2024	3,537	12,290	271,345
Additions in year	-	114	114
At 31 December 2024	<u>3,537</u>	<u>12,404</u>	<u>271,459</u>
DEPRECIATION			
At 1 January 2024	2,257	12,290	155,115
Charge for the year	160	38	3,197
At 31 December 2024	<u>2,417</u>	<u>12,328</u>	<u>158,312</u>
NET BOOK VALUE			
At 31 December 2024	<u>1,120</u>	<u>76</u>	<u>113,147</u>
At 31 December 2023	<u>1,280</u>	<u>-</u>	<u>116,230</u>

Notes to the Financial Statements
for the Year Ended 31 December 2024

7 FIXED ASSET INVESTMENTS

	Unlisted Investments £
MARKET VALUE	98
At 1 January 2024 and 31 December 2024	
NET BOOK VALUE	
At 31 December 2024	98
At 31 December 2023	98

There were no investment assets outside the UK.

8 STOCKS

	31/12/2024 £	31/12/2023 £
Blackmore Shop Stock	4,861	6,033
Badges - County Stock	6,446	7,918
Bags	-	105
	<u>11,307</u>	<u>14,056</u>

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2024 £	31/12/2023 £
Other debtors	25,648	27,318
	<u>25,648</u>	<u>27,318</u>
Fair FX Credit Cards	13,719	3,568
Finland costs in advance	8,801	-
Mexico costs in advance	-	19,439
Germany costs in advance	-	1,183
Insurance	3,128	3,128
	<u>25,648</u>	<u>27,318</u>

Notes to the Financial Statements
for the Year Ended 31 December 2024

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2024	31/12/2023
	£	£
Taxation and social security	888	905
Other creditors	25,126	33,082
	<u>26,014</u>	<u>33,987</u>
Finland Income in advance	23,493	-
Mexico income in advance	-	19,695
Germany income in advance	-	11,754
Other creditors	1,633	1,633
	<u>25,126</u>	<u>33,082</u>

11 MOVEMENT IN FUNDS

	At 1/01/2024	Net movement	At 31/12/2024
Unrestricted Funds			
General fund	382,236	857	383,093
Restricted Funds			
Restricted funds	118,641	4,560	123,201
TOTAL FUNDS	<u>500,877</u>	<u>5,417</u>	<u>506,294</u>

Net movement in funds included above are as follows:

	Incoming resources	Resources expended	Transfer to Restricted Funds	Movement in funds
Unrestricted Funds				
General fund	209,489	(208,632)	-	857
Restricted Funds				
Restricted funds	4,560	-	-	4,560
TOTAL FUNDS	<u>214,049</u>	<u>(208,632)</u>	<u>-</u>	<u>5,417</u>

Restricted funds are a bequest from Lily Wilson in 2014 which is to be used for expenditure at Blackmore Camp amounting to £34,593 and funds raised for the new shower block amounting to £88,608.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2024.

Accounts

Girlguiding Worcestershire

Contents of the Financial Statements
for the Year Ended 31 December 2023

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Report of the Trustees
for the Year Ended 31 December 2023

In March this year Girlguiding launched their new branding on International Women's Day. The new master brand sits alongside all the section brands showing a unified family. The refreshed look brings together everyone from Rainbows to Rangers with a new trefoil and individual colours to represent each section.

Our numbers continue to increase with a total of 4813 (young members and volunteers) recorded when annual subscriptions were taken in Feb 2023, which is approx. 9% increase from 2022. These numbers increased further by the end of the year, but we have still not reached our pre-covid numbers.

Events took place for each section with 207 Guides, Rangers and Young Leaders taking part in "Brumopoly" in March. This was a monopoly type game whereby groups of girls set off from various locations in Birmingham having to both find a variety of places using paper maps (not google!) and also complete lots of challenges on route. All teams ended up at Trefoil House to have pizza and prizes were presented for not only scoring the most points, but also 'silliest shaped statue; 'best song', 'best mascot'.

In May it was the turn of the Brownies in our county with 345 girls going to Warwick Castle for the Day. As well as visiting the castle and grounds they had a falconry display, watched the legend of the trebuchet, Britain's largest siege machine, and had the chance to go on the Zog golden star trail.

236 Rainbows went on an adventure to 'Conkers' in Ashby de la Zouch, on a very hot day in June. Some of the activities that they took part in were barefoot walks, sensory trails, fairy labyrinth and the splash park. They also watched a 4D film in the Discovery Centre.

All of these events were a great success enabled by having amazing volunteers that both organise and bring their girls along.

We had 2 county international trips this year:-

- 'Sustainable Europe' – this group travelled around Europe including visiting our Girlguiding centre in Switzerland, Our Chalet. They went on lots of trains, looked at other countries' projects on sustainability and faced a variety of challenges.
- 'Ulfjotvatn Scout Centre' – Iceland. An adventurous trip with a glacier walk, swimming in a secret lagoon and hot springs, horse riding, whale watching and lots more.

We hold an annual selection weekend to ensure that we have the most suitable girls to represent our county abroad and provide experiences that are unforgettable. These can often be challenging but the girls get such a lot out of them. The Leaders give up their own time to be able to accompany them and the trips are planned by all the group.

We are proud that we had 5 leaders that were selected to help at the King's coronation in May. What an amazing experience for them. They have been rewarded with a special medal from the King.

The Friends of Blackmore are a great support to us by raising money to help us to maintain our beautiful camp site at Hanley Swan. We are really grateful for this as it enables us to look after both the residential buildings and camp site.

This year the Worcestershire Trefoil Guild celebrated their 80th Birthday. They put on a variety of events within the county that leaders were invited to attend. Their members are always willing to help at county events where we are always pleased to see them.

As well as county events our volunteers provide a varied programme for all the girls including residential weekends away and camps. We really appreciate all the volunteering hours that they put in to enable these to happen.

Girlguiding Worcestershire

Report of the Trustees for the Year Ended 31 December 2023

FINANCIAL REVIEW

The Statement of Financial Activities for the year ended 31 December 2023 shows income for the year of £168,160 (2022: £120,307) and expenditure for the year of £136,933 (2022: £95,179). This gave a net surplus of income over expenditure of £31,227 (2022: £25,128).

The charity's total funds at the end of the year were £500,877 (2022: £469,650). This included unrestricted funds of £382,236 (2022: £357,354) and restricted funds of £118,641 (2022: £112,296)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The name of the Charity is Worcestershire Guide Association. It's working name is Girlguiding Worcestershire

The Charity is administered by the existing Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1042773

Principal address Acre Lane
Droitwich Spa
Worcestershire
WR9 9BE

Trustees

Ms J Long	
Ms E J Anstey	
Ms A Broadhead	
Ms J Chester	
Ms M Hargreaves	
Mrs C Ready	
Ms J Capewell	
Ms G Bretherton	
Mrs K Rice	until 04.04.23
Ms T J Riley	until 13.09.23
Ms S Smithson	until 25.10.23
Mrs D Nash	until 12.11.23
Mrs A Williams	from 04.04.23
Mrs M Flynn	from 13.09.23
Mrs L Roberts	from 25.10.23
Mrs C. Howell	from 12.11.23

Independent Examiner

Sally Bishop FCA
Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

PUBLIC BENEFIT STATEMENT

When planning our activities for the year the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, the guidance on charities for the advancement of community development.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure for that period. In preparing these financial statements the trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity 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 disclosures 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 business.

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

Approved by order of the board of trustees on
and signed on its behalf by:

Ms J Long - Trustee

Independent Examiners Report to the Trustees of Girlguiding Worcestershire

I report to the charity trustees on my examination of the accounts of Girlguiding Worcestershire (the trust) for the year ended 31 December 2023

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sally Bishop FCA

Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

Girlguiding Worcestershire

Statement of Financial Activities
for the Year Ended 31 December 2023

		Unrestricted Funds	Restricted Funds	31/12/2023 Total Funds	31/12/2022 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		60,917	-	60,917	49,068
Charitable activities		97,655	-	97,655	56,530
Other trading activities	2	2,086	6,345	8,431	14,642
Investment income	3	1,157	-	1,157	67
Total		<u>161,815</u>	<u>6,345</u>	<u>168,160</u>	<u>120,307</u>
EXPENDITURE ON					
Raising funds		4,532	-	4,532	3,586
Charitable activities		80,645	-	80,645	51,623
Governance		51,756	-	51,756	39,970
Total		<u>136,933</u>	<u>-</u>	<u>136,933</u>	<u>95,179</u>
NET INCOME/(EXPENDITURE)		24,882	6,345	31,227	25,128
RECONCILIATION OF FUNDS					
Transfer to restricted funds		-	-	-	-
Net movement in funds		<u>24,882</u>	<u>6,345</u>	<u>31,227</u>	<u>25,128</u>
Total funds brought forward		357,354	112,296	469,650	444,522
TOTAL FUNDS CARRIED FORWARD		<u><u>382,236</u></u>	<u><u>118,641</u></u>	<u><u>500,877</u></u>	<u><u>469,650</u></u>

Girlguiding Worcestershire

Balance Sheet
31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31/12/2023 Total Funds £	31/12/2022 Total Funds £
FIXED ASSETS					
Tangible Assets	6	116,230		116,230	119,389
Investments	7	98		98	98
		<u>116,328</u>	<u>-</u>	<u>116,328</u>	<u>119,487</u>
CURRENT ASSETS					
Stocks	8	14,056		14,056	14,696
Debtors	9	27,318		27,318	10,839
Cash at bank and in hand		<u>258,521</u>	<u>118,641</u>	<u>377,162</u>	<u>347,992</u>
		299,895	118,641	418,536	373,527
CREDITORS					
Amounts falling due within one year	10	(33,987)		(33,987)	(23,364)
		<u>265,908</u>	<u>118,641</u>	<u>384,549</u>	<u>350,163</u>
NET CURRENT ASSETS					
		265,908	118,641	384,549	350,163
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>382,236</u>	<u>118,641</u>	<u>500,877</u>	<u>469,650</u>
NET ASSETS					
		<u><u>382,236</u></u>	<u><u>118,641</u></u>	<u><u>500,877</u></u>	<u><u>469,650</u></u>
FUNDS					
Unrestricted funds	11			382,236	357,354
Restricted funds				118,641	112,296
				<u>500,877</u>	<u>469,650</u>
TOTAL FUNDS					
				<u><u>500,877</u></u>	<u><u>469,650</u></u>

The financial statements were approved and authorised for issue by the Board on and signed on its behalf by:

Ms J Long - Trustee

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

Girlguiding Worcester is a registered charity regulated by the Charity Commissioners for England and Wales.

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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 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 are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be reliably measured. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

County Meeting Room	-	2.5% on cost
Blackmore Lease	-	Straight line over 125 years
Blackmore Camp	-	10% on cost
Equipment	-	10% on cost
Office Equipment	-	33% on cost

Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Notes to the Financial Statements
for the Year Ended 31 December 2023

2 OTHER TRADING ACTIVITIES

	31/12/2023	31/12/2022
	£	£
Fundraising events	159	3,757
Friends of Blackmore Income	3,198	2,277
Blackmore Shop Income	5,074	8,488
Shower Block	-	120
	<u>8,431</u>	<u>14,642</u>

3 INVESTMENT INCOME

	31/12/2023	31/12/2022
	£	£
Deposit account interest	<u>1,157</u>	<u>67</u>

4 TRUSTEES AND STAFF REMUNERATION AND BENEFITS AND INDEPENDENT EXAMINERS FEE

There were no trustees remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

Trustees' expenses

There were no trustees expenses paid for the year ended 31 December 2023 nor for the year ended 31 December 2022.

The Charity had 3 employees (2022: 3). No employee received benefits exceeding £60,000

The Independent examiners fee is £780 (2022: £780)

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,068	-	49,068
Charitable activities	56,530	-	56,530
Other trading activities	10,400	4,242	14,642
Investment income	67	-	67
Total	<u>116,065</u>	<u>4,242</u>	<u>120,307</u>
EXPENDITURE ON			
Raising funds	3,586	-	3,586
Charitable activities	51,623	-	51,623
Governance	39,970	-	39,970
Total	<u>95,179</u>	<u>-</u>	<u>95,179</u>
NET INCOME/(EXPENDITURE)	20,886	4,242	25,128
RECONCILIATION OF FUNDS			
Transfer to restricted funds	(73,461)	73,461	-
Net movement in funds	(52,575)	77,703	25,128
Total funds brought forward	409,929	34,593	444,522
TOTAL FUNDS CARRIED FORWARD	<u>357,354</u>	<u>112,296</u>	<u>469,650</u>

Notes to the Financial Statements
for the Year Ended 31 December 2023

6 TANGIBLE FIXED ASSETS

	County Meeting Room	Blackmore Lease	Blackmore Camp
	£	£	£
COST			
At 1 January 2023	113,245	21,000	121,273
At 31 December 2023	<u>113,245</u>	<u>21,000</u>	<u>121,273</u>
DEPRECIATION			
At 1 January 2023	11,256	5,040	121,273
Charge for the year	2,831	168	-
At 31 December 2023	<u>14,087</u>	<u>5,208</u>	<u>121,273</u>
NET BOOK VALUE			
At 31 December 2023	<u>99,158</u>	<u>15,792</u>	<u>-</u>
At 31 December 2022	<u>101,989</u>	<u>15,960</u>	<u>-</u>
	Equipment	Office Equipment	Total
	£	£	£
COST			
At 1 January 2023	3,537	12,290	271,345
Additions in year	-	-	-
At 31 December 2023	<u>3,537</u>	<u>12,290</u>	<u>271,345</u>
DEPRECIATION			
At 1 January 2023	2,097	12,290	151,956
Charge for the year	160	-	3,159
At 31 December 2023	<u>2,257</u>	<u>12,290</u>	<u>155,115</u>
NET BOOK VALUE			
At 31 December 2023	<u>1,280</u>	<u>-</u>	<u>116,230</u>
At 31 December 2022	<u>1,440</u>	<u>-</u>	<u>119,389</u>

Notes to the Financial Statements
for the Year Ended 31 December 2023

7 FIXED ASSET INVESTMENTS

	Unlisted Investments £
MARKET VALUE	98
At 1 January 2023 and 31 December 2023	
NET BOOK VALUE	
At 31 December 2023	98
At 31 December 2022	98

There were no investment assets outside the UK.

8 STOCKS

	31/12/2023 £	31/12/2022 £
Blackmore Shop Stock	6,033	4,987
Badges - County Stock	7,918	9,604
Bags	105	105
	14,056	14,696

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2023 £	31/12/2022 £
Other debtors	27,318	10,839
	27,318	10,839
Fair FX Credit Cards	3,568	1,482
Brumopoly costs in advance	-	9
Europe Costs in advance	-	4,345
Scandinavia Costs in advance	-	1,406
Mexico costs in advance	19,439	-
Germany costs in advance	1,183	-
Insurance	3,128	3,597
	27,318	10,839

Notes to the Financial Statements
for the Year Ended 31 December 2023

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2023	31/12/2022
	£	£
Taxation and social security	905	305
Other creditors	33,082	23,059
	<u>33,987</u>	<u>23,364</u>
Europe Income in advance	-	10,598
Scandinavia Income in advance	-	11,680
Mexico income in advance	19,695	-
Germany income in advance	11,754	-
Other creditors	1,633	781
	<u>33,082</u>	<u>23,059</u>

11 MOVEMENT IN FUNDS

	At 1/01/2023	Net movement	At 31/12/2023
Unrestricted Funds			
General fund	357,354	24,882	382,236
Restricted Funds			
Restricted funds	112,296	6,345	118,641
TOTAL FUNDS	<u>469,650</u>	<u>31,227</u>	<u>500,877</u>

Net movement in funds included above are as follows:

	Incoming resources	Resources expended	Transfer to Restricted Funds	Movement in funds
Unrestricted Funds				
General fund	161,815	(136,933)	-	24,882
Restricted Funds				
Restricted funds	6,345	-	-	6,345
TOTAL FUNDS	<u>168,160</u>	<u>(136,933)</u>	<u>-</u>	<u>31,227</u>

Restricted funds are a bequest from Lily Wilson in 2014 which is to be used for expenditure at Blackmore Camp amounting to £34,593 and funds raised for the new shower block amounting to £84,048.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2023.

Accounts

REGISTERED CHARITY NUMBER: 1042773

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2022
For
Girlguiding Worcestershire

Girlguiding Worcestershire

Contents of the Financial Statements
for the Year Ended 31 December 2022

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Balance Sheet	6
Notes to the Financial Statements	7 to 11

Report of the Trustees
for the Year Ended 31 December 2022

What a brilliant year 2022 has been for Girlguiding Worcestershire. We have managed to catch up on all the events originally planned for 2020 to celebrate our campsite Blackmore's 50th birthday. These had been put on hold because of the pandemic and we added some extra ones as well! Our numbers are increasing with girls as well as volunteers, but not quite up to our pre-covid numbers. We have a growth plan and will continue to welcome more members into our organisation. The region Promotional Bus came to our county in August to enable us to talk to prospective Leaders.

Firstly in May we had the Mad Hatter's Tea Party for our Rainbows. Fran and her team organised an exciting event on a lovely warm day that was enjoyed by all. Rainbows went around various activities including bouncy castles, bubble blowing, treasure hunt, bingo, story telling, tea pot craft and hair band craft. Everyone really enjoyed the day.

On 3rd June - we had a Beacon lighting event to celebrate the Queen's Jubilee - an amazing bonfire was lit by Jacqui, Ann, Barbara and Liz. Indoor and outdoor activities were organised by Vicky and Esther with burgers and hotdogs from a team from Hagley and singing from Liz. Sadly, our Queen, who was our Patron, passed away in September and several of our Leaders volunteered to help out in London before and during the funeral.

It was the Brownies' turn in June to have their Sense-ation event, led by Yvonne and her team. Not quite so lucky with the weather but this didn't deter the Brownies enthusiasm dipping their feet into the 'slime', tasting smores cooked on barbecues, making lavender bags, line dancing, sniff jars, golden trail, bingo and making sun catchers. The day finished with some singing, led by Mandy. Another successful event with all the Brownies leaving with smiles on their faces.

The county camp for Guides, Rangers and Young Leaders took place in July with Carol leading this team - what a fabulous weekend. Events on site included hamster ball, crazy golf, silent disco, escape room plus half a day at Aztec for water activities.

We were given a grant to put on an Outdoor Skills day in September so that Leaders could either learn or refresh their outdoor cooking, camping, orienteering and rambling skills. Really nice weekend with lovely weather.

All of the above events were held at our lovely campsite at Blackmore - what a treat to be able to be using this to its full advantage and a massive thank you to all the teams for organising these fantastic events.

We managed to fit in a Ranger/Young Leader event to Stratford upon Avon in December including the Mad Museum and the Victorian market which was well supported and enjoyed.

Of course, it is not just about events as both Leaders and girls achieve such a lot in the way of badges, awards, community, and long service. This year a Queen's Guide award, the highest attainable award for 16 -25yrs, was achieved by Hannah McGarr. We have a varied programme that allows members to challenge themselves to achieve things that they might not have if not with Girlguiding. Our volunteers are amazing and the opportunities that they offer to their units - a huge thank you to every one of you.

Janet Long, County Commissioner

FINANCIAL REVIEW

The Statement of Financial Activities for the year ended 31 December 2022 shows income for the year of £120,307 (2021: £75,103) and expenditure for the year of £95,179 (2021: £87,806). This gave a net surplus of income over expenditure of £25,128 (2021: deficit £12,703).

The charity's total funds at the end of the year were £469,650 (2021: £444,522). This included unrestricted funds of £357,354 (2021: £409,929) and restricted funds of £112,296 (2021: £34,593)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity. The name of the Charity is Worcestershire Guide Association. It's working name is Girlguiding Worcestershire

The Charity is administered by the existing Trustees.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity number: 1042773

Principal address Acre Lane
Droitwich Spa
Worcestershire
WR9 9BE

Trustees

Ms J Long
Ms E J Anstey
Ms A Broadhead
Ms J Chester
Ms M Hargreaves
Ms S Crowther (until 31st Aug 2022)
Ms K Walker (until 31st Aug 2022)
Mrs C Ready (appointed 1st September 2022)
Ms J Capewell
Ms S Smithson
Mrs K Rice
Ms T J Riley
Mrs D Nash (appointed 1st June 2022)
Ms G Bretherton (appointed 1st August 2022)
Jessica Bridgewater (until 31.05.2022)

Independent Examiner

Sally Bishop FCA
Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

PUBLIC BENEFIT STATEMENT

When planning our activities for the year the Trustees have considered the Charity Commission's general guidance on public benefit and, in particular, the guidance on charities for the advancement of community development.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure for that period. In preparing these financial statements the trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charity 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 disclosures 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 business.

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

Approved by order of the board of trustees on
and signed on its behalf by:

Ms J Long - Trustee

Independent Examiners Report to the Trustees of Girlguiding Worcestershire

I report to the charity trustees on my examination of the accounts of Girlguiding Worcestershire (the trust) for the year ended 31 December 2022

Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the Act).

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
- 2 the accounts do not accord with those records; or
- 3 the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Sally Bishop FCA

Bishop's Accountancy Limited
Unit 3 Elgar Business Centre
Moseley Road
Hallow
Worcestershire
WR2 6NJ

Girlguiding Worcestershire

Statement of Financial Activities
for the Year Ended 31 December 2022

		Unrestrict ed Funds	Restricted Funds	31/12/2022 Total Funds	31/12/2021 Total Funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,068	-	49,068	49,438
Charitable activities		56,530	-	56,530	19,153
Other trading activities	2	10,400	4,242	14,642	6,499
Investment income	3	67	-	67	13
Total		<u>116,065</u>	<u>4,242</u>	<u>120,307</u>	<u>75,103</u>
EXPENDITURE ON					
Raising funds		3,586	-	3,586	4,993
Charitable activities		51,623	-	51,623	33,185
Governance		39,970	-	39,970	49,628
Total		<u>95,179</u>	<u>-</u>	<u>95,179</u>	<u>87,806</u>
NET INCOME/(EXPENDITURE)		20,886	4,242	25,128	(12,703)
RECONCILIATION OF FUNDS					
Transfer to restricted funds		(73,461)	73,461	-	
Net movement in funds		<u>(52,575)</u>	<u>77,703</u>	<u>25,128</u>	<u>(12,703)</u>
Total funds brought forward		409,929	34,593	444,522	457,225
TOTAL FUNDS CARRIED FORWARD		<u><u>357,354</u></u>	<u><u>112,296</u></u>	<u><u>469,650</u></u>	<u><u>444,522</u></u>

Girlguiding Worcestershire

Balance Sheet
31 December 2022

		Unrestricted Funds	Restricted Funds	31/12/2022 Total Funds	31/12/2021 Total Funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	6	119,389		119,389	121,280
Investments	7	98		98	98
		<u>119,487</u>	<u>-</u>	<u>119,487</u>	<u>121,378</u>
CURRENT ASSETS					
Stocks	8	14,696		14,696	10,305
Debtors	9	10,839		10,839	13,220
Cash at bank and in hand		<u>235,696</u>	<u>112,296</u>	<u>347,992</u>	<u>314,421</u>
		261,231	112,296	373,527	337,946
CREDITORS					
Amounts falling due within one year	10	(23,364)		(23,364)	(14,802)
NET CURRENT ASSETS		237,867	112,296	350,163	323,144
TOTAL ASSETS LESS CURRENT LIABILITIES		357,354	112,296	469,650	444,522
NET ASSETS		<u>357,354</u>	<u>112,296</u>	<u>469,650</u>	<u>444,522</u>
FUNDS					
Unrestricted funds	11			357,354	409,929
Restricted funds				112,296	34,593
TOTAL FUNDS				<u>469,650</u>	<u>444,522</u>

The financial statements were approved and authorised for issue by the Board on
and signed on its behalf by:

Ms J Long - Trustee

1 ACCOUNTING POLICIES

Basis of preparing the financial statements

Girlguiding Worcester is a registered charity regulated by the Charity Commissioners for England and Wales.

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 UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102), the Charities Act 2011 and UK Generally Accepted Accounting Practice.

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 Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland issued in October 2019 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 are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefit will be required in settlement and the amount of the obligation can be reliably measured. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

County Meeting Room	-	2.5% on cost
Blackmore Lease	-	Straight line over 125 years
Blackmore Camp	-	10% on cost
Equipment	-	10% on cost
Office Equipment	-	33% on cost

Stocks

Stocks are valued at the lower of cost or net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Notes to the Financial Statements
for the Year Ended 31 December 2022

2 OTHER TRADING ACTIVITIES

	31/12/2022	31/12/2021
	£	£
Fundraising events	3,757	-
Friends of Blackmore Income	2,277	3,358
Blackmore Shop Income	8,488	1,091
Shower Block	120	2,050
	<u>14,642</u>	<u>6,499</u>

3 INVESTMENT INCOME

	31/12/2022	31/12/2021
	£	£
Deposit account interest	<u>67</u>	<u>13</u>

4 TRUSTEES AND STAFF REMUNERATION AND BENEFITS AND INDEPENDENT EXAMINERS FEE

There were no trustees remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

The Charity had 3 employees (2021: 3). No employee received benefits exceeding £60,000

The Independent examiners fee is £780 (2021: £1,320)

5 COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	49,438	-	49,438
Charitable activities	19,153	-	19,153
Other trading activities		-	-
Investment income	13	-	13
Total	<u>68,604</u>	<u>-</u>	<u>68,604</u>
EXPENDITURE ON			
Raising funds	4,993	-	4,993
Charitable activities	33,185	-	33,185
Governance	49,628	-	49,628
Total	<u>87,806</u>	<u>-</u>	<u>87,806</u>
NET INCOME/(EXPENDITURE)	(19,202)	-	(19,202)
RECONCILIATION OF FUNDS			
Total funds brought forward	422,632	34,593	457,225
TOTAL FUNDS CARRIED FORWARD	<u>403,430</u>	<u>34,593</u>	<u>438,023</u>

Notes to the Financial Statements
for the Year Ended 31 December 2022

6 TANGIBLE FIXED ASSETS

	County Meeting Room	Blackmore Lease	Blackmore Camp
	£	£	£
COST			
At 1 January 2022	113,245	21,000	121,273
At 31 December 2022	<u>113,245</u>	<u>21,000</u>	<u>121,273</u>
DEPRECIATION			
At 1 January 2022	8,425	4,872	120,941
Charge for the year	2,831	168	332
At 31 December 2022	<u>11,256</u>	<u>5,040</u>	<u>121,273</u>
NET BOOK VALUE			
At 31 December 2022	<u>101,989</u>	<u>15,960</u>	<u>-</u>
At 31 December 2021	<u>104,820</u>	<u>16,128</u>	<u>332</u>

	Equipment	Office Equipment	Total
	£	£	£
COST			
At 1 January 2022	1,937	12,290	269,745
Additions in year	1,600	-	1,600
At 31 December 2022	<u>3,537</u>	<u>12,290</u>	<u>271,345</u>
DEPRECIATION			
At 1 January 2022	1,937	12,290	148,465
Charge for the year	160	-	3,491
At 31 December 2022	<u>2,097</u>	<u>12,290</u>	<u>151,956</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,440</u>	<u>-</u>	<u>119,389</u>
At 31 December 2021	<u>-</u>	<u>-</u>	<u>121,280</u>

Notes to the Financial Statements
for the Year Ended 31 December 2022

7 FIXED ASSET INVESTMENTS

	Unlisted Investments £
MARKET VALUE	98
At 1 January 2022 and 31 December 2022	
NET BOOK VALUE	
At 31 December 2022	98
At 31 December 2021	98

There were no investment assets outside the UK.

8 STOCKS

	31/12/2022 £	31/12/2021 £
Blackmore Shop Stock	4,987	2,148
Badges - County Stock	9,604	8,052
Bags	105	105
	<u>14,696</u>	<u>10,305</u>

9 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2022 £	31/12/2021 £
Other debtors	10,839	13,220
	<u>10,839</u>	<u>13,220</u>
Fair FX Credit Cards	1,482	4,380
B50	-	2,448
Romania 2020	-	5,754
SOAR 2020	-	638
Brumopoly costs in advance	9	
Europe Costs in advance	4,345	
Scandinavia Costs in advance	1,406	
Insurance	3,597	
	<u>10,839</u>	<u>13,220</u>

Notes to the Financial Statements
for the Year Ended 31 December 2022

10 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/12/2022	31/12/2021
	£	£
Taxation and social security	305	119
Other creditors	23,059	14,683
	<u>23,364</u>	<u>14,802</u>
B50	-	22
Romania 2020		3,436
SOAR 2020		5,320
Europe Income in advance	10,598	
Scandinavia Income in advance	11,680	
Insurance	-	2,800
Other creditors	781	3,105
	<u>23,059</u>	<u>14,683</u>

11 MOVEMENT IN FUNDS

	At 1/01/2022	Net movement	At 31/12/2022
Unrestricted Funds			
General fund	409,929	(52,575)	357,354
Restricted Funds			
Restricted funds	34,593	77,703	112,296
TOTAL FUNDS	<u>444,522</u>	<u>25,128</u>	<u>469,650</u>

Net movement in funds included above are as follows:

	Incoming resources	Resources expended	Transfer to Restricted Funds	Movement in funds
Unrestricted Funds				
General fund	116,065	(95,179)	(73,461)	(52,575)
Restricted Funds				
Restricted funds	4,242	-	73,461	77,703
TOTAL FUNDS	<u>120,307</u>	<u>(95,179)</u>	<u>-</u>	<u>25,128</u>

Restricted funds are a bequest from Lily Wilson in 2014 which is to be used for expenditure at Blackmore Camp amounting to £34,593 and funds raised for the new shower block amounting to £77,703.

12 RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended 31 December 2022.

Accounts

REGISTERED CHARITY NUMBER: 1042773

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2021
for
Girlguiding Worcestershire

Adderley, Hill & Co Ltd
Accountants
4 The Courtyard
Buntsford Drive
Bromsgrove
B60 3DJ

Girlguiding Worcestershire

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for the Year Ended 31 December 2021

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Girlguiding Worcestershire

Report of the Trustees for the Year Ended 31 December 2021

During 2021 the COVID-19 pandemic continued to influence the activities that we could have as a county to prevent the spread of the disease. With the restrictions placed on meeting face to face, our wonderful volunteers embraced the challenge providing a variety of interesting activities for the girls, and found many different ways to still link up. This could be by having 'virtual' meetings via zoom, with some units also delivering activity packs to the girls, so that they could still enjoy the Girlguiding programme. A new way of Guiding that has taught us all skills that we can take forward and use in the future

We have now all become used to having meetings and training via zoom - there are some advantages, as it means that it isn't necessary to leave your house and there is a saving on travel costs. It doesn't matter what the weather is doing or how much traffic is on the road, as planning and information sharing can be done from the comfort of your own front room!

The 'County Commissioner's Special Award for 2020' was extended to 2021 as many of our volunteers continued to support their communities and received this well-deserved recognition.

Once the warmer weather arrived restrictions began to be lifted and units could meet outside face-to-face. As Yvonne Eaton, the previous County Commissioner, was ending her role on 31st July 2021, she was able to go to some of the units that were meeting before she finished. Along with Mary Wenham they organised an Awards and Celebration event at Blackmore on a beautiful day in July. There were awards from over 2 years, so sessions were split into 2/3 divisions at a time as numbers meeting up together were still restricted. After the presentations there was a lovely cream tea that was able to be served in individual boxes outside, under shelters. Recipients were able to bring a guest and could wander around the beautiful site and woods seeing all the work that had been done by Carol Heath and her team during the pandemic and to also view the Division sculptures that had been put in place. All Divisions put items of Guiding memorabilia into a time capsule at the campsite to be opened again in 25 years.

I took over the role of County Commissioner on the 1st August, 2021 and I am pleased to say that Esther Anstey agreed to be my Assistant. For my first event in September, I was very lucky to be able to attend a 'Thanks Event' put on by Midlands Region for all 11 counties, with over 70 Leaders from Worcestershire. The event was in the grounds of Blackwell Court, with volunteers from every county bringing with them gazebos, chairs and banners, to enable them to enjoy a cream tea and ice cream. After being mostly isolated since March 2020 it gave everyone a chance to catch up with each other. Music was playing for everyone to join in with the country dancing plus being given a goody bag, with of course a badge, to take away. A nice way for the region to say thank you to everyone for continuing their Guiding in extenuating circumstances. It would have been nice to extend the invitations to everyone in the county but maybe next time!

Our e-newsletter the 'Worcestershire Source', regularly goes out to members once a month. It is a useful way to communicate what is going on in the county. Also, many units send in articles and photos of what they have been doing, which is both interesting to other readers and also means that ideas can be shared.

Sadly, we lost Jean Brettell during the year. She was County Commissioner from 1986 to 1991 and more recently known by everyone for running the shop at Blackmore. A wonderful lady, with boundless energy and enthusiasm for Girlguiding Worcestershire. She will be greatly missed. A tree has been planted at Blackmore in memory of Jean by her family, with many Leaders able to attend this or the Celebration of Life Service in October. We are lucky that Delia Taylor has taken on running the shop.

Friends of Blackmore continued to raise funds including having a virtual quiz and events. Their enthusiasm and passion for our County Campsite at Blackmore is amazing and we are very grateful for all the money that they give to us.

In the Autumn we were finally able to have events inside. We had a Commissioners and Team Leaders Day in November where, amongst other things, we started to put together our County Plan for the next 5 years. A chance for them to chat to people in the county that they hadn't seen for quite a while.

Esther and I were also able to organise a trip for our Young Leaders and Rangers to the Ninja Warrior Adventure Centre with time to also visit the shops and Christmas Market in Gloucester. We are looking forward to having a busy 2022 catching up with both events that were postponed in 2021 and organising new ones.

Girlguiding Worcestershire

Report of the Trustees for the Year Ended 31 December 2021

I would like to say a huge Thank You to all our volunteers that have got us through this pandemic with a smile on their face, and their adaptability in being able to provide a full and varied programme for all our members. Everyone has certainly risen to the challenge, and I am looking forward to having many new, exciting experiences with both girls and adults in Girlguiding Worcestershire.

Janet Long

County Commissioner

FINANCIAL REVIEW

Financial position

The Statement of Financial Activities for the year ended 31 December 2021 shows income for the year of £75,103 (2020 - £83,992) and expenditure for the year of £87,806 (2020 - £67,482). This gave a net surplus/ (loss) of income over expenditure for the year of (£12,703) (2020 - £16,510).

The charity's total funds at the end of the year were £444,522 (2020 - £457,225). This included unrestricted funds of £409,929 (2020 - £422,632) and restricted funds of £34,593 (2020 - £34,593).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1042773

Principal address

Acre Lane
Droitwich Spa
Worcestershire
WR9 9BE

Trustees

Ms J Long (appointed 1.8.21)
Ms E J Anstey (appointed 8.9.21)
Ms A Broadhead (appointed 15.2.21)
Ms J Chester (appointed 8.2.21)
Ms M Hargreaves
Ms K Walker
Ms S Crowther
Ms J Capewell
Ms S Smithson
Mrs K Rice
Ms T J Riley

Independent Examiner

Mr C A Beale
FCCA
Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees 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).

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed 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, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (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.

Approved by order of the board of trustees on 25/10/2022 and signed on its behalf by:

.....
Ms J Long - Trustee

Independent Examiner's Report to the Trustees of
Girlguiding Worcestershire

Independent examiner's report to the trustees of Girlguiding Worcestershire

I report to the charity trustees on my examination of the accounts of Girlguiding Worcestershire (the Trust) for the year ended 31 December 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mr C A Beale
FCCA
Lewis Smith & Co.
Chartered Certified Accountants
The Old Doctor's House
74 Grange Road
Dudley
West Midlands
DY1 2AW

26 October 2022

Girlguiding Worcestershire

Statement of Financial Activities
for the Year Ended 31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		49,438	-	49,438	73,566
Charitable activities					
Charitable Activities		19,153	-	19,153	7,307
Other trading activities	2	6,499	-	6,499	3,072
Investment income	3	13	-	13	47
Total		<u>75,103</u>	<u>-</u>	<u>75,103</u>	<u>83,992</u>
EXPENDITURE ON					
Raising funds		4,993	-	4,993	14,959
Charitable activities					
Charitable Activities		33,185	-	33,185	6,853
Governance		49,628	-	49,628	45,670
Total		<u>87,806</u>	<u>-</u>	<u>87,806</u>	<u>67,482</u>
NET INCOME/(EXPENDITURE)		(12,703)	-	(12,703)	16,510
RECONCILIATION OF FUNDS					
Total funds brought forward		422,632	34,593	457,225	440,715
TOTAL FUNDS CARRIED FORWARD		<u>409,929</u>	<u>34,593</u>	<u>444,522</u>	<u>457,225</u>

The notes form part of these financial statements

Girlguiding Worcestershire

Balance Sheet
31 December 2021

	Notes	Unrestricted fund £	Restricted fund £	31.12.21 Total funds £	31.12.20 Total funds £
FIXED ASSETS					
Tangible assets	6	121,280	-	121,280	125,025
Investments	7	98	-	98	98
		<u>121,378</u>	<u>-</u>	<u>121,378</u>	<u>125,123</u>
CURRENT ASSETS					
Stocks	8	10,305	-	10,305	18,547
Debtors	9	13,220	-	13,220	21,405
Cash at bank and in hand		279,828	34,593	314,421	328,235
		<u>303,353</u>	<u>34,593</u>	<u>337,946</u>	<u>368,187</u>
CREDITORS					
Amounts falling due within one year	10	(14,802)	-	(14,802)	(36,085)
NET CURRENT ASSETS		<u>288,551</u>	<u>34,593</u>	<u>323,144</u>	<u>332,102</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>409,929</u>	<u>34,593</u>	<u>444,522</u>	<u>457,225</u>
NET ASSETS		<u>409,929</u>	<u>34,593</u>	<u>444,522</u>	<u>457,225</u>
FUNDS	11				
Unrestricted funds				409,929	422,632
Restricted funds				34,593	34,593
TOTAL FUNDS				<u>444,522</u>	<u>457,225</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 25/10/2022 and were signed on its behalf by:

.....
J Long - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Country Meeting Room	- 2.5% on cost
Blackmore Lease	- Straight line over 125 years
Blackmore Camp	- 10% on cost
Equipment	- 10% on cost
Office Equipment	- 33% on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

2. OTHER TRADING ACTIVITIES

	31.12.21	31.12.20
	£	£
Fundraising events	-	3,072
Friends of Blackmore Income	3,358	-
Blackmore Shop Income	1,091	-
Shower Block	2,050	-
	<u>6,499</u>	<u>3,072</u>

3. INVESTMENT INCOME

	31.12.21	31.12.20
	£	£
Deposit account interest	<u>13</u>	<u>47</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2021 nor for the year ended 31 December 2020.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	73,566	-	73,566
Charitable activities			
Charitable Activities	7,307	-	7,307
Other trading activities	3,072	-	3,072
Investment income	47	-	47
Total	<u>83,992</u>	<u>-</u>	<u>83,992</u>
EXPENDITURE ON			
Raising funds	14,959	-	14,959
Charitable activities			
Charitable Activities	6,853	-	6,853
Governance	45,670	-	45,670
Total	<u>67,482</u>	<u>-</u>	<u>67,482</u>
NET INCOME	16,510	-	16,510
RECONCILIATION OF FUNDS			
Total funds brought forward	406,122	34,593	440,715

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted fund £	Total funds £
TOTAL FUNDS CARRIED FORWARD	422,632	34,593	457,225

6. TANGIBLE FIXED ASSETS

	Country Meeting Room £	Blackmore Lease £	Blackmore Camp £
COST			
At 1 January 2021	116,136	21,000	121,273
Disposals	(2,891)	-	-
At 31 December 2021	113,245	21,000	121,273
DEPRECIATION			
At 1 January 2021	8,485	4,704	120,195
Charge for year	2,831	168	746
Eliminated on disposal	(2,891)	-	-
At 31 December 2021	8,425	4,872	120,941
NET BOOK VALUE			
At 31 December 2021	104,820	16,128	332
At 31 December 2020	107,651	16,296	1,078
	Equipment £	Office Equipment £	Totals £
COST			
At 1 January 2021	1,937	12,290	272,636
Disposals	-	-	(2,891)
At 31 December 2021	1,937	12,290	269,745
DEPRECIATION			
At 1 January 2021	1,936	12,291	147,611
Charge for year	1	(1)	3,745
Eliminated on disposal	-	-	(2,891)
At 31 December 2021	1,937	12,290	148,465
NET BOOK VALUE			
At 31 December 2021	-	-	121,280
At 31 December 2020	1	(1)	125,025

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

7. FIXED ASSET INVESTMENTS

	Unlisted investments £
MARKET VALUE	
At 1 January 2021 and 31 December 2021	98
NET BOOK VALUE	
At 31 December 2021	98
At 31 December 2020	98

There were no investment assets outside the UK.

8. STOCKS

	31.12.21 £	31.12.20 £
Blackmore Shop Stock	2,148	18,547
Badges - County Stock	8,052	-
Bags	105	-
	<u>10,305</u>	<u>18,547</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Other debtors	<u>13,220</u>	<u>21,405</u>

Other debtors consists of the following balances:

	31.12.21 £	31.12.20 £
Fair FX Credit Cards	4,380	2,157
B50	2,448	2,448
Romania 2020	5,754	9,737
SOAR 2020	638	1,874
PEAR 2021	-	319
Commissioner Days 2021	-	250
New Guide Programme	-	4,380
Other Debtors	-	240
Total	<u>13,220</u>	<u>21,405</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.21 £	31.12.20 £
Taxation and social security	119	-
Other creditors	14,683	36,085
	<u>14,802</u>	<u>36,085</u>

Other creditors consists of the following balances:

	31.12.21 £	31.12.20 £
Celebration of Achievement - deposit	-	100
B50	22	22
Romania 2020	3,436	17,539
SOAR 2020	5,320	14,581
Insurance	2,800	2,800
Other Creditors	3,105	1,043
Total	<u>14,683</u>	<u>36,085</u>

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	422,632	(12,703)	409,929
Restricted funds			
Restricted	34,593	-	34,593
TOTAL FUNDS	<u>457,225</u>	<u>(12,703)</u>	<u>444,522</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	75,103	(87,806)	(12,703)
TOTAL FUNDS	<u>75,103</u>	<u>(87,806)</u>	<u>(12,703)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 December 2021

11. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted funds			
General fund	406,122	16,510	422,632
Restricted funds			
Restricted	34,593	-	34,593
TOTAL FUNDS	<u>440,715</u>	<u>16,510</u>	<u>457,225</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	83,992	(67,482)	16,510
TOTAL FUNDS	<u>83,992</u>	<u>(67,482)</u>	<u>16,510</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.20 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	406,122	3,807	409,929
Restricted funds			
Restricted	34,593	-	34,593
TOTAL FUNDS	<u>440,715</u>	<u>3,807</u>	<u>444,522</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	159,095	(155,288)	3,807
TOTAL FUNDS	<u>159,095</u>	<u>(155,288)</u>	<u>3,807</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

Accounts

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 DECEMBER 2020
FOR
GIRLGUIDING WORCESTERSHIRE**

GIRLGUIDING WORCESTERSHIRE

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FOR THE YEAR ENDED 31 DECEMBER 2020**

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County Commissioner's Report

2020 started out as any other Guiding year for Girlguiding Worcestershire... We had lots of activities and different events planned, with many focussed on celebrating a special anniversary: 50 years of Blackmore - our beautiful County Campsite in Hanley Swan, near Malvern.

Our first event to welcome in the New Year was in January, when we held a social get-together for all our volunteers at Hartlebury Castle, just outside Kidderminster. It was lovely to be joined by Guiding volunteers from across the county. We were treated to an interesting tour of the castle, home to the Bishops of Worcester from 855 to 2007. The house guides enthralled us all with the history of the house, including the famous Hurd Library where we viewed some of the beautiful and ancient books within. Afterwards we all enjoyed afternoon tea in the Medieval Great Hall - certainly an event to lift any January blues.

More food was to be enjoyed at the "Friends of Blackmore" annual lunch at the beginning of February. This wonderful group of volunteers have raised many thousands of pounds and given numerous hours, over many years, to support various projects at Blackmore. The annual lunch is not only a fundraising event, but also a real fun social occasion organised by a team led by Colin Walton, our very enthusiastic Chairman of Friends of Blackmore. As you can imagine, we were all so deeply saddened when Colin died a few months after this event. Colin was a genuinely lovely gentleman, who was a joy to be with and he made a significant contribution to both Blackmore and to Girlguiding Worcestershire. Colin will be very much missed by us all.

Moving into February, World Thinking Day on the 22nd was incredibly special, when just over thirteen thousand Girlguiding members from across the Midlands Region joined together for 'Celebrate'. Hundreds of young members and volunteers from across Worcestershire attended, spending an action-packed day in each of the four activity zones. This memorable event included a silent disco, with Rainbows, Brownies, Guides, Rangers and volunteers joining together to renew their Guiding Promise. The County Trefoil Guild also held a World Thinking Day celebration at Hagley High School, which myself and all the Division Commissioners were invited to. It was a very enjoyable fun afternoon. As a County, we are incredibly privileged to have the support of this wonderful group of talented and remarkable women.

In late February, areas in the county were affected by severe flooding. As a result, the Girlguiding Worcestershire Parkrun event in March, due to take place at Worcester Racecourse, had to be moved to an alternative venue at relatively short notice (no-one fancied 'Parkswim' instead!). These events were part of an initiative of Girlguiding Midlands to support 'Growing Guiding' and in Worcestershire we organised two successful Parkruns, one in Worcester and one in Redditch. All Guiding runners who took part had great fun, enthusiastically encouraged by cheering bystanders which included family, friends, and members of the public.

Then, in mid-March, the COVID-19 pandemic hit. Worcestershire, together with the rest of the country, went into lockdown.

Our first county event to be postponed was our Commissioners and Team Leaders Day. It is normally an annual occasion for all those who support the management of our teams of volunteers in Girlguiding Worcestershire to come together to plan, train and 'air and share'. Following on from this, we also postponed other county events, including all our special Blackmore celebrations, the Rainbow 'Mad Hatter's Tea Party', the Brownie 'Sense-sation', the Guide and Ranger 'BBF' Camp, our County Volunteers afternoon tea and the Blackmore Christmas special.

As well as our county events, our plans for international activities were also affected. Our two County international trips to Canada and to Romania, and all Region International Trips, were also cancelled. This was incredibly disappointing for all the Guides, Rangers and Leaders due to go on these events, some of which were in the final stages of organisation. Everyone had worked so hard for nearly twelve months to plan, prepare and fundraise for these amazing adventures.

Following the suspension of all face-to-face unit meetings, members of Girlguiding Worcestershire embraced the challenge and went *virtual*. Across the county, Ranger, Guide, Brownie and Rainbow units started meeting on virtual platforms. For so many, this was a completely new experience, and I am full of admiration and thanks to all our volunteer leaders who took on this challenge and continued to deliver a fun-filled programme to our young members during this difficult time. For those units not able to meet virtually, our volunteer leaders put together packs of activities which were delivered to their young members, which again allowed the girls to continue to grow within Guiding. We are so incredibly grateful to all

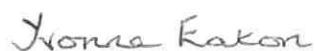
our volunteers, for all they did, in whatever way they could, to support their local community during this difficult time. A high proportion of our volunteers are keyworkers, so due to their work commitments they temporarily took a break from their volunteering roles. We received many lovely messages of thanks and support from the parents and carers of our young members throughout the lockdowns during the pandemic. To acknowledge the wonderful contribution made by our volunteers during this difficult year, the 'County Commissioner's Special Award for 2020' was introduced and there have been well over 250 volunteers from across the county, nominated by their peers, who have received this well-deserved recognition.

Our annual county training day at the end of September also went virtual for the first time - which was certainly a challenge for the organisers, trainers, and attendees! Amazingly there were only a few virtual technical hiccups, and the feedback received included many positive reviews. Girlguiding Midlands delivered a virtual Commissioner/Team Leader Training which was well attended by our own Commissioners and Team Leaders. Nationally, Girlguiding also supported the training of our volunteers by introducing a wide variety of webinars which were accessible to all. By the end of December, a mandatory requirement was in place that all volunteers needed to complete a level of 'Safe Space' training, dependent on their role. With the support of Midlands Region trainers and our Commissioners and Team Leaders, by the end of December I am pleased to say our county was compliant.

With the reliance on technology becoming more important than ever, we focused on improving our communications strategy and the 'Worcestershire Source', our monthly e-newsletter, once again became a regular feature. We also increased our social media presence and made improvements to our county website. It was also pleasing to see our County INSPIRE group launched, and reach out to the 18-30 age group to continue to engage them in guiding.

As I am due to finish my role in July 2021, this is my last annual report as County Commissioner. Girlguiding Worcestershire has, unquestionably, always been a proactive and forward-thinking county which has moved with the times. 2020 has been unlike any other year, and both volunteers and young members within Girlguiding Worcestershire have outstandingly demonstrated their remarkable flexibility to adapt to the new challenges that have arisen. For the last five and a half years, it has been an immense privilege to have been the Lead Volunteer of nearly 1200 caring, dedicated and enthusiastic adult members, who give up their time voluntarily to provide an amazing Guiding experience for the 4,300 Rainbows, Brownies, Guides and Rangers in Worcestershire. Guiding should always be FUN, and making it fun needs a lot of planning, preparation, and dedication. However, it has also been important to me that the fun of Guiding is not just for the girls, and it is vital that our volunteers are supported and offered opportunities to ensure they enjoy their roles.

To every single member of Girlguiding Worcestershire, a huge 'Thank You'. It has been a joy and an honour to have been your County Commissioner, particularly during this last challenging year when you have all outstandingly '*done your best*'.



Yvonne Eaton
County Commissioner

TREASURER'S REPORT – 2020

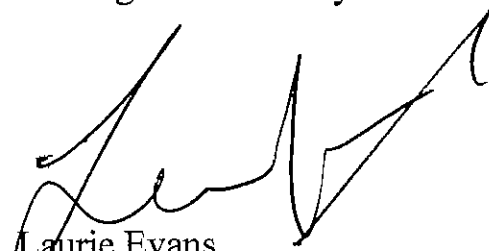
I am very pleased to report that, despite a year of Covid disruption , Girlguiding Worcestershire still maintains a strong Balance Sheet with Net Assets standing at £457,225 the major part of which is held in Liquid Assets . Despite the Pandemic and the huge impact on the activities of the Organisation this shows an increase over last year of £16,510 .

In some ways this is not surprising as basic Income from Capitation is only marginally reduced so the lack of activities to support Girl Guiding particularly in the form of subsidised Overseas visits , Training and other Ventures has dramatically reduced Expenditure during the year .

However the situation at Blackmore is totally different as activities at the site have been almost nil so the substantial Excess of Expenditure over Income has mitigated the Surplus created by lack of activity in other ventures during the Year

The result of the above activities is that , pleasingly , the Balance Sheet still remains very strong and very liquid with Bank Balances still maintained at high levels giving confidence to the Executive to continue their considerable Charitable activities . I have continued to encourage them to actively consider projects – including possible capital expenditure - that will use the funds held to further , and increase , the activities of Girlguiding in Worcestershire .

My thanks again to all the Ladies around Worcestershire who administer the various financial aspects of the Association's work in the County and , in particular , I would again especially thank Margaret Hargreaves the Chair of Finance for her splendid control and administration of the day to day Financial running of the Charity.



Laurie Evans
(Treasurer)

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GIRLGUIDING WORCESTERSHIRE**

Independent examiner's report to the trustees of Girlguiding Worcestershire

I report to the charity's trustees on my examination of the accounts of the Girlguiding Worcestershire (the Trust) for the year ended 31 December 2020.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention that give me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



M A Skellum FCA
Ballards LLP
Chartered Accountants
11c Kingswood Road
Hampton Lovett
Droitwich
Worcestershire
WR9 0QH

Date: 19/7/2021

	GIRLGUIDING WORCESTERSHIRE				
	STATEMENT OF FINANCIAL ACTIVITIES				
	FOR THE YEAR ENDED 31 DECEMBER 2020				
	Notes	Unrestricted	Restricted	2020	2019
		Fund	Fund	Total Funds	Total Funds
INCOME & ENDOWMENTS FROM					
Donations & Legacies		63,566	0	63,566	66,639
Charitable Activities					
Guiding Activities		16,465	0	16,465	65,511
Other Trading Activities	2	3,914	0	3,914	19,781
Investment Income	3	47	0	47	65
Total		83,992	0	83,992	151,996
EXPENDITURE ON					
Raising Funds		716	0	716	3,938
Charitable Activities					
Guiding Activities		21,096	0	21,096	68,865
Support Costs		45,670	0	45,670	57,310
Repairs & Maintenance			0		1,182
Total		67,482	0	67,482	131,295
NET INCOME (EXPENDITURE)		16,510	0	16,510	20,701
RECONCILIATION OF FUNDS					
Total Funds brought forward		406,122	34,593	440,715	420,014
TOTAL FUNDS CARRIED FORWARD		422,632	34,593	457,225	440,715
CONTINUING OPERATIONS					
All income & expenditure has arisen from continuing activities					
The notes form part of these Financial Statements					

BALANCE SHEET
FOR THE YEAR ENDED 31 DECEMBER 2020

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GIRLGUIDING WORCESTERSHIRE

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention with the exception of investments which are included at market value.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

County property	- 10% on cost
County meeting room	- 2.5% on cost
Blackmore lease	- over the lease term
Blackmore camp	- 10% on cost
Equipment	- 10% on cost
Office equipment	- at varying rates on cost

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 DECEMBER 2020**
2. OTHER TRADING ACTIVITIES**2020****2019**

Shower Block	0	10,820
Fundraising	3914	8,961
	3914	19,781

3. INVESTMENT INCOME

Deposit Account Interest	47	65
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4. TRUSTEES' REMUNERATION AND Benefits

There were no Trustees' remuneration or other benefits for the year ended 31 December 2020
nor for the year ended 31 December 2019

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Fund	Restricted Fund	2019 Total Funds
INCOME AND ENDOWMENTS FROM			
Donations & Legacies	66,639	0	66,639
Charitable Activities			
Gulding Activities	65,511	0	65,511
Other Trading Activities	19,781	0	19,781
Investment Income	65	0	65
Total	151,996	0	151,996
EXPENDITURE ON			
Raising Funds	3,938	0	3,938
Charitable Activities			
Gulding Activities	68,865	0	68,865
Support Costs	57,310	0	57,310
Repairs & Maintenance	1,182		1,182
Total	131,295	0	131,295
NET INCOME (EXPENDITURE)	20,701	0	20,701
RECONCILIATION OF FUNDS			
Total Funds brought forward	385,421	34,593	420,014
TOTAL FUNDS CARRIED FORWARD	406,122	34,593	440,715

6. TANGIBLE FIXED ASSETS.

	County Meeting Room	County Property	Black- more lease	Black- more Camp	Equip- ment	Office Equipment	Total
COST	£	£	£	£	£	£	
At 1.1.20	110,509	2,891	21,000	121,273	1,937	12,290	269,900
Additions	2,736	0	0	0	0	0	2,736
At 31.12.20	113,245	2,891	21,000	121,273	1,937	12,290	272,636
DEPRECIATION							
At 1.1.20	2,762	2,891	4,536	118,348	1,936	12,291	142,764
Charge for year	2,832	0	168	1,847	0	0	4,847
At 31.12.20	5,594	2,891	4,704	120,195	1,936	12,291	147,611
NET BOOK VALUES							
At 31.12.19	107,747	0	16,464	2,925	1	-1	127,136
At 31.12.20	107,651	0	16,296	1,078	1	-1	125,025

7. FIXED ASSET INVESTMENTS									
MARKET VALUE					Listed Inv:				
At 1 January 2020 & 31 December 2020					98				
NET BOOK VALUE									
At 1 January 2020 & 31 December 2020					98				
8. STOCKS					2020	2019			
Blackmore Shop Stock					6621	5,411			
Badges - County					11666	6,867			
Bags					260	490			
					18547	12,768			
9. DEBTORS : AMMOUNTS FALLING DUE WITHIN ONE YEAR									
Fair FX Credit Cards					2,157	2,672			
B50					2,448	0			
Romania 2020					9,736	5,750			
SOAR 2020					1,874	100			
PEAR 2021					319	319			
Hartlebury Castle					0	100			
Water Days						0			
Commissioner Days 2021					250	250			
New Guide Programme					4,380	4,406			
County Meeting Room Rebuild WIP						0			
Other Debtors					240	100			
Total					21,404	13,697			
10. CREDITORS : AMOUNTS FALLING DUE WITHIN ONE YEAR									
Celebration of Achievement - Deposit					100	0			
B50					22	0			
Romania 2020					17,539	13,635			
SOAR 2020					14,581	10,932			
Insurance					2,800	2,800			
Other Creditors					1,000	1,140			
					36,042	28,507			
11. MOVEMENT IN FUNDS					At 1.1.20	Net Mov'ment	At 31.12.20		
Unrestricted Funds									
General Fund					406,122	16,510	422,632		
Restricted Funds									
Restricted Funds					34,593	0	34,593		
TOTAL FUNDS					440,715	16,510	457,225		
Net Movement In Funds Included In the above are as follows :									
					Incoming	Resources	Movement		
					Resources	Expended	In Funds		
					£	£	£		
Unrestricted Funds									
General Fund					83,992	67,482	16,510		
Restricted Funds									
Restricted Funds					0	0	0		
TOTAL FUNDS					83,992	67,482	16,510		
Restricted Funds are a bequest from Lily Wilson In 2014 which is to be used for									
Expenditure at Blackmore Camp									
12. RELATED PARTY DISCLOSURES									
There were no related party transactions for the year ended 31 December 2020									

DETAILED STATEMENT OF FINANCIAL ACTIVITIES								
FOR THE YEAR ENDED 31 DECEMBER 2020								
						2020	2019	
						£	£	
INCOME & ENDOWMENTS								
	Donations & Legacies							
		Voluntary Income				506	682	
		Government Grant				10,000	0	
		Capitation Fees				63,060	65,957	
						73,566	66,639	
	Other Trading Activities							
		Fundraising				3,072	8,961	
		Shower Block				0	10,820	
						3,072	19,781	
	Investment Income							
		Deposit Account Interest				47	65	
	Charitable Activities							
		Charitable Activities				6,465	65,190	
		Other Income				842	321	
						7,307	65,511	
	Total Incoming Resources					83,992	151,996	
EXPENDITURE								
	Other Trading Activities							
		Cost of Goods Sold				281	2,668	
		Other Costs				435	1,270	
						716	3,938	
	Charitable Activities							
		Training				1,063	1,210	
		Overseas Visits				0	26,983	
		Guiding Activities				5,790	23,232	
		Blackmore Costs				14,243	17,440	
						21,096	68,865	
	Support Costs							
		Management :						
		Shower Block Costs				0	1,182	
		Improvements ex Lily Wilson Legacy				0	0	
						0	1,182	
		Governance :						
		Management & Administration				33,103	40,853	
		Depreciation				4,847	8,584	
		Insurance				6,700	6,883	
		Accountancy				1,020	990	
						45,670	57,310	
	Total Resources Expended					67,482	131,295	
NET INCOME							16,510	20,701
This Page does not form part of the statutory financial statements								Page 9