

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

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.