

**REGISTERED CHARITY NUMBER: 1042773**

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

Girlguiding Worcestershire

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for the Year Ended 31 December 2022

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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 50<sup>th</sup> 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 3<sup>rd</sup> 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<br>ed Funds | Restricted Funds | 31/12/2022<br>Total<br>Funds | 31/12/2021<br>Total<br>Funds |
|------------------------------------|-------|------------------------|------------------|------------------------------|------------------------------|
|                                    | Notes | £                      | £                | £                            | £                            |
| <b>INCOME AND ENDOWMENTS FROM</b>  |       |                        |                  |                              |                              |
| 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                           |
| <b>Total</b>                       |       | <b>116,065</b>         | <b>4,242</b>     | <b>120,307</b>               | <b>75,103</b>                |
| <b>EXPENDITURE ON</b>              |       |                        |                  |                              |                              |
| Raising funds                      |       | 3,586                  | -                | 3,586                        | 4,993                        |
| Charitable activities              |       | 51,623                 | -                | 51,623                       | 33,185                       |
| Governance                         |       | 39,970                 | -                | 39,970                       | 49,628                       |
| <b>Total</b>                       |       | <b>95,179</b>          | <b>-</b>         | <b>95,179</b>                | <b>87,806</b>                |
| <b>NET INCOME/(EXPENDITURE)</b>    |       | <b>20,886</b>          | <b>4,242</b>     | <b>25,128</b>                | <b>( 12,703 )</b>            |
| <b>RECONCILIATION OF FUNDS</b>     |       |                        |                  |                              |                              |
| Transfer to restricted funds       |       | ( 73,461 )             | 73,461           | -                            |                              |
| Net movement in funds              |       | ( 52,575 )             | 77,703           | 25,128                       | ( 12,703 )                   |
| Total funds brought forward        |       | 409,929                | 34,593           | 444,522                      | 457,225                      |
| <b>TOTAL FUNDS CARRIED FORWARD</b> |       | <b>357,354</b>         | <b>112,296</b>   | <b>469,650</b>               | <b>444,522</b>               |

Girlguiding Worcestershire

Balance Sheet  
31 December 2022

|                                              |       | Unrestricted<br>Funds | Restricted<br>Funds | 31/12/2022<br>Total<br>Funds | 31/12/2021<br>Total<br>Funds |
|----------------------------------------------|-------|-----------------------|---------------------|------------------------------|------------------------------|
|                                              | Notes | £                     | £                   | £                            | £                            |
| <b>FIXED ASSETS</b>                          |       |                       |                     |                              |                              |
| 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>               |
| <b>CURRENT ASSETS</b>                        |       |                       |                     |                              |                              |
| 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                      |
| <b>CREDITORS</b>                             |       |                       |                     |                              |                              |
| Amounts falling due within one year          | 10    | ( 23,364 )            |                     | ( 23,364 )                   | ( 14,802 )                   |
|                                              |       | <u>237,867</u>        | <u>112,296</u>      | <u>350,163</u>               | <u>323,144</u>               |
| <b>NET CURRENT ASSETS</b>                    |       |                       |                     |                              |                              |
|                                              |       | 237,867               | 112,296             | 350,163                      | 323,144                      |
| <b>TOTAL ASSETS LESS CURRENT LIABILITIES</b> |       |                       |                     |                              |                              |
|                                              |       | 357,354               | 112,296             | 469,650                      | 444,522                      |
| <b>NET ASSETS</b>                            |       |                       |                     |                              |                              |
|                                              |       | <u>357,354</u>        | <u>112,296</u>      | <u>469,650</u>               | <u>444,522</u>               |
| <b>FUNDS</b>                                 |       |                       |                     |                              |                              |
| Unrestricted funds                           | 11    |                       |                     | 357,354                      | 409,929                      |
| Restricted funds                             |       |                       |                     | 112,296                      | 34,593                       |
| <b>TOTAL FUNDS</b>                           |       |                       |                     |                              |                              |
|                                              |       |                       |                     | <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<br>Meeting<br>Room | Blackmore Lease | Blackmore<br>Camp |
|-----------------------|---------------------------|-----------------|-------------------|
|                       | £                         | £               | £                 |
| <b>COST</b>           |                           |                 |                   |
| 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>    |
| <b>DEPRECIATION</b>   |                           |                 |                   |
| 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>    |
| <b>NET BOOK VALUE</b> |                           |                 |                   |
| 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          |
|-----------------------|--------------|------------------|----------------|
|                       | £            | £                | £              |
| <b>COST</b>           |              |                  |                |
| 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> |
| <b>DEPRECIATION</b>   |              |                  |                |
| 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> |
| <b>NET BOOK VALUE</b> |              |                  |                |
| 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<br>Investments<br>£ |
|----------------------------------------|------------------------------|
| 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<br>£ | 31/12/2021<br>£ |
|-----------------------|-----------------|-----------------|
| 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<br>£ | 31/12/2021<br>£ |
|------------------------------|-----------------|-----------------|
| 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<br>1/01/2022 | Net<br>movement | At<br>31/12/2022 |
|--------------------|-----------------|-----------------|------------------|
| Unrestricted Funds |                 |                 |                  |
| General fund       | 409,929         | ( 52,575 )      | 357,354          |
| Restricted Funds   |                 |                 |                  |
| Restricted funds   | 34,593          | 77,703          | 112,296          |
| <b>TOTAL FUNDS</b> | <u>444,522</u>  | <u>25,128</u>   | <u>469,650</u>   |

Net movement in funds included above are as follows:

|                    | Incoming<br>resources | Resources<br>expended | Transfer to<br>Restricted<br>Funds | Movement<br>in funds |
|--------------------|-----------------------|-----------------------|------------------------------------|----------------------|
| Unrestricted Funds |                       |                       |                                    |                      |
| General fund       | 116,065               | ( 95,179 )            | ( 73,461 )                         | ( 52,575 )           |
| Restricted Funds   |                       |                       |                                    |                      |
| Restricted funds   | 4,242                 | -                     | 73,461                             | 77,703               |
| <b>TOTAL FUNDS</b> | <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.