

Girlguiding Worcestershire

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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.