

REGISTERED CHARITY NUMBER: 1042773

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 December 2024
For
Girlguiding Worcestershire

Girlguiding Worcestershire

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for the Year Ended 31 December 2024

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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.

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 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><u>383,092</u></u>	<u><u>123,201</u></u>	<u><u>506,293</u></u>	<u><u>500,877</u></u>
FUNDS					
Unrestricted funds	11			383,092	382,236
Restricted funds				123,201	118,641
				<u>506,293</u>	<u>500,877</u>
TOTAL FUNDS					
				<u><u>506,293</u></u>	<u><u>500,877</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 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.