

# WARWICKSHIRE GUIDE ASSOCIATION

England & Wales · Charity number 512915

## Details

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Other names	WARWICKSHIRE GIRL GUIDES, GIRLGUIDING WARWICKSHIRE
Status	Registered
Legal form	Other
Registered	1982-07-22
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	64 Grosvenor Road Coventry CV1 3FZ
Phone	02476230554
Email	<a href="mailto:countyoffice@ggw.org.uk">countyoffice@ggw.org.uk</a>
Website	<a href="http://www.ggw.org.uk">www.ggw.org.uk</a>

## Activities

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**Objects:** THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

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

## Classification

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- **How:** Provides Services, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** Education/training
- **Who:** Children/young People

## Geography

- Coventry City
- Solihull
- Warwickshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£189,540	£192,160	-	-
2024-12-31	£157,526	£145,596	-	-
2023-12-31	£118,170	£130,344	-	-
2022-12-31	£44,798	£55,609	-	-
2021-12-31	£56,669	£57,914	-	-

## Trustees

Name	Role	Appointed
Amy Harrold		2025-09-01
Enid Jane Vance		2024-09-01
Fiona Bubb		2019-08-31
Gwyneth Green		2024-05-01
JAYNE HOWLE		2025-12-05
Janette Lorrain Hull		2024-12-19
Julie Ann Tuck		2025-08-07
Julie Thompson		2023-01-01
Katherine Hutchinson		2025-08-07
Mary Hulme		2025-06-19
Nichola Tucker		2021-09-30
SALLYANN BLACKETT		2025-02-01
Stephanie Mason		2026-01-01
Tiffany Middlicott		2025-05-07
Victoria Elizabeth Nicholls		2024-06-01

**WARWICKSHIRE GUIDE ASSOCIATION**

England & Wales - Charity number 512915

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2025  
FOR  
GIRL GUIDING WARWICKSHIRE**

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**GIRL GUIDING WARWICKSHIRE**

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for the year ended 31 December 2025**

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**GIRL GUIDING WARWICKSHIRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2025. The trustees have adopted the provisions of 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).

# GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2025

### ACHIEVEMENTS AND PERFORMANCE

#### Organisation and purpose

Warwickshire Guide Association (known as Girlguiding Warwickshire) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the County of Warwickshire, City of Coventry and Borough of Solihull. It is governed by a County Executive Committee, all of whom are volunteers, with one Trustee from each of the Divisions. A full list of Trustees is in this report. Trustee Indemnity Insurance was put in place during 2024.

In 2025 Brenda Ames (Vice President) and Anne Fox (Vice President) sadly passed away. County Archivist Pat Jenks also passed away.

The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years, the term ended in October 2025, when a new County commissioner took over the role. There are two Assistant County Commissioners. At Coventry Headquarters three part time members of staff provide 40 hours of invaluable financial and administrative support to the county commissioner team and up to 40 Division and District Commissioners, as well as responding to queries from the membership and the public.

The county has two campsites that are both offer great facilities for members.

Plans are now underway for an ambitious fundraising and building project at Hardiman Fields, the county campsite in Shipton on Stour, for some overnight accommodation with disabled and kitchen facilities to make the camping experience more accessible and more attractive to inexperienced campers.

Volunteer run resource and uniform shops are run in Coventry, Solihull and Kenilworth.

Members attended the annual property Conference in March.

Through fun, friendship, challenge and adventure Girlguiding empowers girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community. Whoever they are and wherever they are from, all girls are welcome. The Charity's aims and objectives reflect those of The Guide Association which are described in the Royal Charter.

The activity and planning of Girlguiding Warwickshire complies with the Charity Commission's general guidance on public benefit.

Leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and there is a community called Inspire for members aged 18-30.

Girlguiding Warwickshire has a close relationship with guiding sisters in Warwickshire Trefoil Guild whose support is greatly appreciated.

The Trustees record their appreciation of the investment of the time and talent that Girlguiding Warwickshire volunteers have made during 2025. Once again thousands of girls have thrived in guiding's safe space and had wonderful, confidence-boosting adventures.

#### Creating exceptional experiences for girls

Girlguiding Warwickshire aims to offer fun, accessible and empowering experiences that inspire more girls, young women and volunteers to join than ever before. The programme is varied as were the county lead events for girls.

"Leading Together" was held in February, a meeting where Advisors, Trainers & members of the Exec came together to plan for the next 12 months of Girlguiding in Warwickshire

In February world thinking day was celebrated across the county at Local events including some 'Bedtime Bear' themed sleepovers.

Brownies had a National Space Centre Leicester takeover in February.

# GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2025

We had two Gang shows in the county. The Warwickshire & Nuneaton Gang shows events are a credit to the young members and adult supporters from scouting & guiding who put in a lot of time into rehearse and put on amazing shows, a great public profile.

A county camp was held in May at Hardiman field county campsite with many divisions and district also holding camps and sleepovers.

Warwickshire Wildlife trust takeover was a celebration of nature attended by all section members in June as part of the National Big Wild weekend.

July saw Warwickshire have one of the largest contingencies of girls at Magical midlands, a region event catering for over 9000 girls, the girls enjoyed all sorts of adventure, including STEM, creative & fairground activities. The finale being a concert with cover acts performing the girl's favourite songs.

A second 'Covopoly' was held in October. Covopoly is a hunt in Coventry for landmarks with additional challenges for all sections, adult leaders and Trefoil Guild. Great fun was had by the youngest to the members of the adult teams and showcased guiding organisation and adventure at its best.

A Celebration Day was held in October, this event was a fun day where volunteers were invited to attend and enjoy various activities & most importantly network with likeminded people, it was also an afternoon for awards and recognition.

Internationals In 2025 girls from the county created memories by taking part in the region Denmark Dash and an international trip to Hungary.

Twenty-two adult members also made memories whilst visiting the Our Cabana in Mexico, one of the five world association of Girl guides and Girl scout world centres.

Two teams of girls have been selected and are being prepared for county international trips - 'Rome to Home' - a race across the world' type challenge in 2026.

### Developing a rewarding volunteer experience

There are ongoing training opportunities throughout the year both online and face to face. A county training day was held in March in Coventry, a central accessible location. The county's trainers attend support groups throughout the year and accepted an invitation to attend the Midland Region Trainers' Weekend in November.

In September, a variety of evening trainings were held around the county to suit the needs of the volunteers locally.

All commissioners had the opportunity to attend the region Commissioners' Conference in October as well as new commissioners' events in May & September. A trustees training was held by region in May.

The county newsletter to all members, issued on the first of each month, informs members of county opportunities for themselves and the young members. Many adult members make effective use of the county's Facebook groups for all volunteers, and volunteers by section. The county signposts and promotes a growing number of great opportunities offered by Girlguiding Midlands.

The county consistently fills the county's quota of 9 to receive the Region's Chief Commissioner Award for outstanding service at unit level. Years of service were recognised with Long Service Awards presented at the Celebration Day in October; this event was also a celebration of Nicola Lomas' role as County Commissioners over the last 5 years. A handful of volunteers received the red-carpet treatment at 'Girlguiding Celebrates' at the Odeon, Manchester. All volunteers were thanked with a region Thank you badge during volunteer's week in June.

### **Making a bigger impact & Growing Girlguiding in Warwickshire**

Membership at year end 2024 was 4,747 girls in 368 units supported by 1,459 volunteers. Sadly, at the end of 2025 these figures had declined to 4,677 girls in 345 units supported by 1371 volunteers. Girlguiding Warwickshire reflects the national trend for young member numbers.

# GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2025

There is work to do on strengthening the transition of enthusiastic Girls on their guiding journey through the sections with particular importance to the journey from Guides at 14 into early leadership. In 2025 the county appointed a young leader advisor to hopefully encourage and facilitate this important part of the guiding journey.

There is still a good demand for Duke of Edinburgh volunteer 'placements' from girls aged 13 and older. This provides the opportunity to hook them into long term Young Leader roles once their months of service are completed and they have seen the blossoming of their leadership skills.

There is still a need to change public perception that there are 'no places available' in older sections when they have experienced Rainbow waiting lists. We will continue to promote new-to-guiding for members at 7 and 10 years in 2026. The ever shout out for volunteers will also continue and feature in the County strategic plan to be finalised in 2026.

The changes to the Girl guiding policy in November 2025 has caused the county to follow region and with current promotion of Girlguiding in social media, the county have followed national guidelines for supporting individuals affected by the policy change.

### **Reserve policy**

Girlguiding Warwickshire retains adequate Reserves as working capital to meet its day-to-day needs and safeguard against unexpected deficits of income against expenditure. The minimum 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. Any Reserves held above this figure are invested and are at the disposal of the trustees to meet any long-term objectives.

## **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**

512915

### **Principal address**

64 Grosvenor Road  
Coventry  
West Midlands  
CV1 3FZ

### **Trustees**

Mrs N Lomas Trustee (resigned 31.10.2025)  
Mrs A Brough Trustee (resigned 31.10.2025)  
Mrs N Tucker Trustee  
Mrs F Bubb Trustee  
Mrs C Stothard Trustee (resigned 31.10.2025)  
Mrs J Thompson Trustee  
Mrs G Green Trustee  
Mrs J Vance Trustee  
Mrs J L Hull Trustee (appointed 1.1.2025)  
Mrs S Blackett Trustee (appointed 1.2.2025)  
Mrs V James Trustee (resigned 31.12.2025)  
Mrs V Nicholls Trustee  
Mrs S Mason (appointed 1.1.2026)  
Mrs J Howle Trustee (appointed 5.12.2025)  
Mrs A Harrold Trustee (appointed 1.9.2025)  
Mrs K Hutchinson Trustee (appointed 7.8.2025)  
Mrs M Hulme Trustee (appointed 19.6.2025)  
Mrs T Middlicott Trustee (appointed 7.5.2025)  
Mrs J Tuck Trustee (appointed 7.8.2025)

**GIRL GUIDING WARWICKSHIRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**Bankers**

Lloyds TSB  
Old Market Square  
Nottingham  
NG1 6FD

Approved by order of the board of trustees on 2 March 2026 and signed on its behalf by:



F4460000-0BA9-269C-91D4-00DE7B6FBE29

Mrs G Green - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRL GUIDING WARWICKSHIRE**

**Independent examiner's report to the trustees of Girl Guiding Warwickshire**

I report to the charity trustees on my examination of the accounts of Girl Guiding Warwickshire (the Trust) for the year ended 31 December 2025.

**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.

Mark Ashfield

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

2 March 2026

**GIRL GUIDING WARWICKSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2025**

	Notes	Unrestricted fund £	Restricted fund £	<b>2025 Total funds £</b>	2024 Total funds £
<b>INCOMING RESOURCES FROM</b>					
Donations and legacies		3,420	-	3,420	1,526
Charitable activities	2	180,231	-	180,231	152,675
Other income		5,889	-	5,889	3,325
<b>Total</b>		<u>189,540</u>	<u>-</u>	<u>189,540</u>	<u>157,526</u>
 <b>EXPENDITURE ON</b>					
Raising funds		2,878	-	2,878	2,419
<b>Charitable activities</b>					
Governance costs		189,282	-	189,282	143,177
<b>Total</b>		<u>192,160</u>	<u>-</u>	<u>192,160</u>	<u>145,596</u>
Net gains on investments		-	-	-	150,000
<b>NET INCOME/(EXPENDITURE)</b>		<b>(2,620)</b>	-	<b>(2,620)</b>	161,930
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		205,208	230,000	435,208	273,278
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>202,588</u></u>	<u><u>230,000</u></u>	<u><u>432,588</u></u>	<u><u>435,208</u></u>

The notes form part of these financial statements

**GIRL GUIDING WARWICKSHIRE**

**BALANCE SHEET  
31 December 2025**

	Notes	Unrestricted fund £	Restricted fund £	2025 Total funds £	2024 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	1,105	230,000	231,105	230,000
<b>CURRENT ASSETS</b>					
Stocks	7	7,120	-	7,120	6,835
Debtors	8	1,264	-	1,264	4,638
Cash in hand		195,700	-	195,700	196,235
		<u>204,084</u>	-	<u>204,084</u>	<u>207,708</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,601)	-	(2,601)	(2,500)
<b>NET CURRENT ASSETS</b>		<u>201,483</u>	-	<u>201,483</u>	<u>205,208</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>202,588</u>	<u>230,000</u>	<u>432,588</u>	<u>435,208</u>
<b>NET ASSETS</b>		<u>202,588</u>	<u>230,000</u>	<u>432,588</u>	<u>435,208</u>
<b>FUNDS</b>	10				
Unrestricted funds				<u>202,588</u>	205,208
Restricted funds				<u>230,000</u>	230,000
<b>TOTAL FUNDS</b>				<u>432,588</u>	<u>435,208</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 2 March 2026 and were signed on its behalf by:



F4460000-8BA9-269C-91E2-08DE7B6FBE29

G Green - Trustee

# GIRL GUIDING WARWICKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2025

### 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, as modified by the revaluation of certain assets.

#### **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.

Hardiman fields campsite	- land - not depreciated
Computer equipment	- 33% on cost

#### **Stocks**

Stock is the total amount of badge stocks held at the year end. It is valued on the lower of cost and net realisable value.

#### **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.

#### **Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**2. CHARITABLE ACTIVITIES**

	2025	2024
	£	£
Events and activities	167,072	143,176
Hardiman income	11,548	8,299
Equipment	97	106
Badge sales	529	1,094
Shared cost income	985	-
	<b>180,231</b>	<b>152,675</b>

**3. SUPPORT COSTS**

	Finance	Governance costs	Totals
	£	£	£
Governance costs	252	3,040	3,292
	<b>252</b>	<b>3,040</b>	<b>3,292</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOMING RESOURCES FROM</b>			
Donations and legacies	1,526	-	1,526
Charitable activities	152,675	-	152,675
Other income	3,325	-	3,325
<b>Total</b>	<b>157,526</b>	<b>-</b>	<b>157,526</b>
<b>EXPENDITURE ON</b>			
Raising funds	2,419	-	2,419
<b>Charitable activities</b>			
Governance costs	143,177	-	143,177
<b>Total</b>	<b>145,596</b>	<b>-</b>	<b>145,596</b>
Net gains on investments	-	150,000	150,000
<b>NET INCOME</b>	<b>11,930</b>	<b>150,000</b>	<b>161,930</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	193,278	80,000	273,278
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>205,208</b>	<b>230,000</b>	<b>435,208</b>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**6. TANGIBLE FIXED ASSETS**

	Hardiman fields campsite £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>			
At 1 January 2025	230,000	12,248	242,248
Additions	-	1,357	1,357
	230,000	13,605	243,605
At 31 December 2025	230,000	13,605	243,605
<b>DEPRECIATION</b>			
At 1 January 2025	-	12,248	12,248
Charge for year	-	252	252
	-	12,500	12,500
At 31 December 2025	-	12,500	12,500
<b>NET BOOK VALUE</b>			
At 31 December 2025	230,000	1,105	231,105
At 31 December 2024	230,000	-	230,000

Included in cost or valuation of land and buildings is freehold land of £230,000 (2024 - £230,000) which is not depreciated.

Cost or valuation at 31 December 2025 is represented by:

	Hardiman fields campsite £	Computer equipment £	Totals £
Valuation in 2025	150,000	-	150,000
Cost	80,000	13,605	93,605
	230,000	13,605	243,605

Hardiman fields campsite was independently valued on an open market basis on 18 February 2025 by Sheldon Bosley Knight, Chartered Surveyors. The trustees are not aware of any material changes since the last valuation.

**7. STOCKS**

	2025 £	2024 £
Stocks	7,120	6,835
	7,120	6,835

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Other debtors	99	-
Prepayments	1,165	4,638
	<u>1,264</u>	<u>4,638</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Accruals and deferred income	2,601	2,500
	<u>2,601</u>	<u>2,500</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.25	Net movement in funds	At 31.12.25
	£	£	£
<b>Unrestricted funds</b>			
General fund	205,208	(2,620)	202,588
<b>Restricted funds</b>			
Hardiman fields campsite	230,000	-	230,000
	<u>435,208</u>	<u>(2,620)</u>	<u>432,588</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	189,540	(192,160)	(2,620)
	<u>189,540</u>	<u>(192,160)</u>	<u>(2,620)</u>

**Comparatives for movement in funds**

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
<b>Unrestricted funds</b>			
General fund	193,278	11,930	205,208
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	150,000	230,000
	<u>273,278</u>	<u>161,930</u>	<u>435,208</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	157,526	(145,596)	-	11,930
<b>Restricted funds</b>				
Hardiman fields campsite	-	-	150,000	150,000
<b>TOTAL FUNDS</b>	<u>157,526</u>	<u>(145,596)</u>	<u>150,000</u>	<u>161,930</u>

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

	At 1.1.24 £	Net movement in funds £	At 31.12.25 £
<b>Unrestricted funds</b>			
General fund	193,278	9,310	202,588
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	150,000	230,000
<b>TOTAL FUNDS</b>	<u>273,278</u>	<u>159,310</u>	<u>432,588</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	347,066	(337,756)	-	9,310
<b>Restricted funds</b>				
Hardiman fields campsite	-	-	150,000	150,000
<b>TOTAL FUNDS</b>	<u>347,066</u>	<u>(337,756)</u>	<u>150,000</u>	<u>159,310</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2025**

**11. RELATED PARTY DISCLOSURES**

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

**GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2025**

	2025 £	2024 £
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	3,420	1,526
<b>Charitable activities</b>		
Events and activities	167,072	143,176
Hardiman income	11,548	8,299
Equipment	97	106
Badge sales	529	1,094
Shared cost income	985	-
	180,231	152,675
<b>Other income</b>		
Other incoming resources	5,889	3,325
	189,540	157,526
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	6,835	6,763
Purchases	3,163	2,491
Closing stock	(7,120)	(6,835)
	2,878	2,419
<b>Charitable activities</b>		
Salaries, volunteer and county staff expenses	30,765	20,847
Pensions	237	-
Other grants	1,440	500
Events and activities	122,492	82,078
Hardiman Expenditure	10,800	9,061
Office and other support costs	20,113	27,721
Other costs	143	150
	185,990	140,357
<b>Support costs</b>		
<b>Finance</b>		
Computer equipment	252	-
<b>Governance costs</b>		
Accountancy and legal fees	3,040	2,820
	192,160	145,596
<b>Net (expenditure)/income before gains and losses</b>	<b>(2,620)</b>	<b>11,930</b>

This page does not form part of the statutory financial statements

**GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2025**

	2025 £	2024 £
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on investment property	-	150,000
<b>Net (expenditure)/income</b>	<b>(2,620)</b>	<b>161,930</b>

This page does not form part of the statutory financial statements

## Document Details

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## Document Signers

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2026-03-06 11:01 +00:00	rosie.casey@hboltd.co.uk	Document Bundle Created by Rosie Casey (rosie.casey@hboltd.co.uk)
2026-03-06 11:01 +00:00	System	Access link: sending email to: Gwyneth.Green@GGW.org.uk. (2 Documents - 2 Signing Actions).
2026-03-06 12:12 +00:00	Mrs Gwyneth Green	Email Verification Requested to email Gwyneth.Green@GGW.org.uk
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2026-03-06 12:15 +00:00	Mrs Gwyneth Green	Document Signed: IRIS - Final 2025 CHA Accounts [FYI-116055583].pdf - on page 10 (SignatureID: f4460000-0ba9-269c-91e2-08de7b6f6e29)
2026-03-06 12:15 +00:00	Mrs Gwyneth Green	Document Signed: IRIS - Final 2025 CHA Accounts [FYI-116055583].pdf
2026-03-06 12:15 +00:00	Mrs Gwyneth Green	Mrs Gwyneth Green has completed bundle 79b30000-36f2-2e8b-0327-08de7b6ee013

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**WARWICKSHIRE GUIDE ASSOCIATION**

England & Wales - Charity number 512915

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024  
FOR  
GIRL GUIDING WARWICKSHIRE**

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

# GIRL GUIDING WARWICKSHIRE

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# **GIRL GUIDING WARWICKSHIRE**

## **REPORT OF THE TRUSTEES for the year ended 31 December 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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).

## **GIRL GUIDING WARWICKSHIRE**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2024**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Organisation and purpose**

Warwickshire Guide Association (known as Girlguiding Warwickshire) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the County of Warwickshire, City of Coventry and Borough of Solihull. It is governed by a County Executive Committee, all of whom are volunteers, with one Trustee from each of the Divisions. A full list of Trustees is in this report. Trustee Indemnity Insurance was put in place for the first known time during 2024.

Those responsible for properties at county, division, district and unit level, attended a Property Conference in March and were briefed by Girlguiding Midlands and various guest experts. Volunteer run resource and uniform shops are run in Coventry, Solihull and Kenilworth.

The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years and has now served four full years. There are two Assistant County Commissioners. At Coventry Headquarters two part time members of staff provide 25 hours of invaluable financial and administrative support to the county commissioner team and up to 40 Division and District Commissioners, as well as responding to queries from the membership and the public.

Through fun, friendship, challenge and adventure Girlguiding empowers girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community. Whoever they are and wherever they are from, all girls are welcome. The Charity's aims and objectives reflect those of The Guide Association which are described in the Royal Charter. The activity and planning of Girlguiding Warwickshire complies with the Charity Commission's general guidance on public benefit.

Leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and there is a community called Inspire for members aged 18-30.

Girlguiding Warwickshire has a close relationship with guiding sisters in Warwickshire Trefoil Guild whose support is greatly appreciated.

The Trustees record their appreciation of the investment of the time and talent that Girlguiding Warwickshire volunteers have made during 2024. Once again thousands of girls have thrived in guiding's safe space and had wonderful, confidence-boosting adventures.

##### **Creating exceptional experiences for girls**

Girlguiding Warwickshire aims to offer fun, accessible and empowering experiences that inspire more girls, young women and volunteers to join than ever before. The programme is varied as were the county lead events for girls.

In January girls from all sections were hosted again by Rugby Borough Women's Football Team for a county 'takeover' of one of their home matches. The girls met these role models and were pleased to cheer the team to a win against Cardiff City Women.

The county ran Four Seasons Challenge County Camps across Hardiman Fields and Castle Mound campsites. Over 200 Guides participated by sleeping under 'canvas', in a bivvy bag, in homemade cardboard shelters and finally in September under any shelter they could build. Sixty girls survived all four.

The county contingent of 36 to the International Jamboree in Essex had a very memorable time with thousands of other guiding and scouting members from across the world. In preparation girls developed their independence and fundraising skills by selling puddings and organising events including an egg hunt, barn dance and skittles evening.

Girls have been selected and are being prepared for county international trips in 2025 for the region Denmark Dash and to Hungary, plus in 2026 to Japan and a team to compete in the region 'Rome to Home' 'race across the world' type challenge.

Brownies had a National Space Centre Leicester takeover and Rainbows had their own county day thanks to Warwickshire Cricket Foundation who put on an 'All Stars' Cricket skills day in Kenilworth.

An extremely successful first 'Covopoly' was held in October. It is a hunt in Coventry for landmarks with additional challenges for all sections, adult leaders and Trefoil Guild. Great fun was had by the youngest to the members of the adult teams and showcased guiding organisation and adventure at its best.

## **GIRL GUIDING WARWICKSHIRE**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2024**

#### **Developing a rewarding volunteer experience**

Leaders 'wearing a number of guiding hats' have less capacity to take on commissioner roles. In order to become more streamlined the county went from 11 divisions to 10 in 2024, with Kineton and Wellesbourne becoming one district as part of Stratford Division. The wise volunteers in Coleshill Division have also streamlined - with their approach being to become a 'single tier' division with all the units working together, without any districts.

There are ongoing training opportunities throughout the year both online and face to face. A county training day was held in March in Coventry as a central accessible location. The county's trainers have support groups and access to the Midland Region Trainers' Day at Trefoil House in May. All commissioners had the opportunity to attend the region Commissioners' Conference in Staverton in May with the opportunity to be inspired by Chief Guide Tracey Foster.

The county newsletter to all members, issued on the first of each month, informs members of county opportunities for themselves and the young members, and many adult members make good use of the county's Facebook groups for all volunteers, and volunteers by section. The county signposts and promotes a growing number of great opportunities offered by Girlguiding Midlands.

The county consistently fills the county's quota of 10 to receive the Region's Chief Commissioner Award for outstanding service at unit level. Years of service were recognised with Long Service Awards as usual. Those who had served 50 years or more were invited to Sandon Hall for the Midland Region long service celebration. Our newest Queen's Guide Award achievers and a handful nominated by their peers received the red-carpet treatment at 'Girlguiding Celebrates' at the Odeon, Leicester Square. Two awards supported by the county came to fruition. Chris Beech of Rugby was recognised in the New Year's Honour list with a BEM and in February a rare Girlguiding UK Laurel Award was presented to Jane Bennett.

The county has supported leaders having their own adventures as well as selecting some to run the county international trips with girls. Seven of our adult volunteers enjoyed being on the service team at Roverway in Norway, the big European camp for scouts and guides aged 16-22. Nineteen leaders had a wonderful trip to world centre Our Chalet and another group visited Sangam. A visit to world centre Our Cabana is now being organised.

#### **Being more inclusive and making a bigger impact**

Girlguiding Warwickshire reflects the national trend for young member numbers to have decreased by 2%. Rainbow units for 4-6 year olds have strong numbers but many Brownie units, used to waiting lists, have capacity to accept girls straight away. There is work to do on strengthening the transition of enthusiastic Rainbows into Brownies to continue their guiding journey, and also to bring in new-to-guiding members at 7 and 10 years. There is a need to change public perception that there are 'no places available' in older sections when they have experienced Rainbow waiting lists.

Work is continuing on changing some leaders' attitudes to the wording of our traditional Brownie and Guide songs to ensure potential members know guiding is for them, not just for those who hold a faith.

Membership at year end had 4,752 girls in 368 units supported by 1,416 volunteers. There were as many Rainbows as Guides, with Brownies remaining the most popular section with 2,104 young members. Ranger numbers were stable at 175 which is lower than desired.

There is a strong increase in demand for Duke of Edinburgh volunteer 'placements' from girls aged 13 and older. This provides the opportunity to hook them into long term Young Leader roles once their months of service are completed and they have seen the blossoming of their leadership skills.

Promotional stalls sharing the experience of soft archery were run at Warwickshire Pride and several large-scale public events to show what guiding offers. Covopoly in Coventry city centre provided high visibility and great publicity on local radio.

Plans are underway for an ambitious fundraising and building project at Hardiman Fields, the county campsite in Shipston on Stour, for some overnight accommodation with disabled and kitchen facilities to make the camping experience more accessible and more attractive to inexperienced campers.

In 2024 the county promoted the region's charity partners rather than adopt a local one. Units completed many service projects and also helped their own communities in many ways such as fundraising for the local hospice, getting a defibrillator installed and assisting at the local park run and charity races.

## **GIRL GUIDING WARWICKSHIRE**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2024**

#### **Reserve policy**

Girlguiding Warwickshire retains adequate Reserves as working capital to meet its day-to-day needs and safeguard against unexpected deficits of income against expenditure. The minimum 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. Any Reserves held above this figure are invested and are at the disposal of the trustees to meet any long-term objectives.

#### **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**

512915

##### **Principal address**

64 Grosvenor Road  
Coventry  
West Midlands  
CV1 3FZ

##### **Trustees**

Mrs N Lomas Trustee  
Ms A Brough Trustee  
Ms N Tucker Trustee  
Ms B Costello Trustee (resigned 31.12.2024)  
Ms D Wildish Trustee (resigned 30.5.2024)  
Ms L Beale Trustee (resigned 9.4.2024)  
Ms F Bubb Trustee  
Ms R Livingston Trustee (resigned 1.9.2024)  
Ms B Suffell Trustee (resigned 4.3.2024)  
Ms S Williams Trustee (resigned 31.12.2024)  
Ms H Wilson Trustee (resigned 31.12.2024)  
Ms E Betts Trustee (resigned 31.12.2024)  
Ms C Stothard Trustee  
Ms J Thompson Trustee  
Ms G Green Trustee (appointed 1.11.2024)  
Ms J Vance Trustee (appointed 1.9.2024)  
Ms J L Hull (appointed 1.1.2025)  
Ms S Blackett (appointed 1.2.2025)  
Ms V James Trustee (appointed 4.3.2024)  
Ms V Nicholls Trustee (appointed 1.6.2024)

##### **Independent Examiner**

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

##### **Bankers**

Lloyds TSB  
Old Market Square  
Nottingham  
NG1 6FD

**GIRL GUIDING WARWICKSHIRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2024**

Approved by order of the board of trustees on 7 May 2025 and signed on its behalf by:



■ C18C0000-0257-5E97-9DE5-08DD9DC5646F ■

Mrs N Lomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRL GUIDING WARWICKSHIRE**

**Independent examiner's report to the trustees of Girl Guiding Warwickshire**

I report to the charity trustees on my examination of the accounts of Girl Guiding Warwickshire (the Trust) for the year ended 31 December 2024.

**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.

Mark Ashfield

HB&O Ltd  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Date: .....

**GIRL GUIDING WARWICKSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	<b>2024 Total funds £</b>	2023 Total funds £
<b>INCOMING RESOURCES FROM</b>					
Donations and legacies		1,526	-	1,526	7,623
Charitable activities	2	152,675	-	152,675	108,681
Other income		3,325	-	3,325	1,866
<b>Total</b>		<u>157,526</u>	<u>-</u>	<u>157,526</u>	<u>118,170</u>
 <b>EXPENDITURE ON</b>					
Raising funds		2,419	-	2,419	2,234
<b>Charitable activities</b>					
Governance costs		143,177	-	143,177	128,110
<b>Total</b>		<u>145,596</u>	<u>-</u>	<u>145,596</u>	<u>130,344</u>
Net gains on investments		-	150,000	150,000	-
<b>NET INCOME/(EXPENDITURE)</b>		11,930	150,000	161,930	(12,174)
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		193,278	80,000	273,278	285,452
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>205,208</u></u>	<u><u>230,000</u></u>	<u><u>435,208</u></u>	<u><u>273,278</u></u>

The notes form part of these financial statements

**GIRL GUIDING WARWICKSHIRE**

**BALANCE SHEET  
31 December 2024**

	Notes	Unrestricted fund £	Restricted fund £	2024 Total funds £	2023 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	230,000	230,000	80,000
<b>CURRENT ASSETS</b>					
Stocks	7	6,835	-	6,835	6,763
Debtors	8	4,638	-	4,638	780
Cash in hand		196,235	-	196,235	188,235
		<u>207,708</u>	-	<u>207,708</u>	<u>195,778</u>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(2,500)	-	(2,500)	(2,500)
<b>NET CURRENT ASSETS</b>		<u>205,208</u>	-	<u>205,208</u>	<u>193,278</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>205,208</u>	<u>230,000</u>	<u>435,208</u>	<u>273,278</u>
<b>NET ASSETS</b>		<u>205,208</u>	<u>230,000</u>	<u>435,208</u>	<u>273,278</u>
<b>FUNDS</b>					
Unrestricted funds	10			205,208	193,278
Restricted funds				230,000	80,000
<b>TOTAL FUNDS</b>				<u>435,208</u>	<u>273,278</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 May 2025 and were signed on its behalf by:



■ C18C0000-0257-5E97-9DF6-08DD9DC5646F ■

N Lomas - Trustee

## GIRL GUIDING WARWICKSHIRE

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2024

#### 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, as modified by the revaluation of certain assets.

##### **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.

Hardiman fields campsite                      - land - not depreciated

##### **Stocks**

Stock is the total amount of badge stocks held at the year end. It is valued on the lower of cost and net realisable value.

##### **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.

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024**

**2. CHARITABLE ACTIVITIES**

	2024	2023
	£	£
Events and activities	143,176	96,381
Hardiman income	8,299	10,804
Equipment	106	120
Badge sales	1,094	1,376
	152,675	108,681

**3. SUPPORT COSTS**

		Governance costs
		£
Governance costs		2,820

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOMING RESOURCES FROM</b>			
Donations and legacies	7,623	-	7,623
Charitable activities	108,681	-	108,681
Other income	1,866	-	1,866
	118,170	-	118,170
<b>EXPENDITURE ON</b>			
Raising funds	2,234	-	2,234
<b>Charitable activities</b>			
Governance costs	128,110	-	128,110
	130,344	-	130,344
<b>NET INCOME/(EXPENDITURE)</b>	(12,174)	-	(12,174)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	205,452	80,000	285,452
	193,278	80,000	273,278

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024**

**6. TANGIBLE FIXED ASSETS**

	Hardiman fields campsite £	Computer equipment £	Totals £
<b>COST OR VALUATION</b>			
At 1 January 2024	80,000	12,248	92,248
Revaluations	150,000	-	150,000
	<u>230,000</u>	<u>12,248</u>	<u>242,248</u>
At 31 December 2024	<u>230,000</u>	<u>12,248</u>	<u>242,248</u>
<b>DEPRECIATION</b>			
At 1 January 2024 and 31 December 2024	-	12,248	12,248
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>230,000</u>	-	<u>230,000</u>
At 31 December 2023	<u>80,000</u>	-	<u>80,000</u>

Included in cost or valuation of land and buildings is freehold land of £80,000 (2023 - £80,000) which is not depreciated.

Cost or valuation at 31 December 2024 is represented by:

	Hardiman fields campsite £	Computer equipment £	Totals £
Valuation in 2025	150,000	-	150,000
Cost	80,000	12,248	92,248
	<u>230,000</u>	<u>12,248</u>	<u>242,248</u>

Hardiman fields campsite was independently valued on an open market basis on 18 February 2025 by Sheldon Bosley Knight, Chartered Surveyors. The trustees are not aware of any material changes since the last valuation.

**7. STOCKS**

	2024 £	2023 £
Stocks	<u>6,835</u>	<u>6,763</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024**

<b>8.</b>	<b>DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	2023
		<b>£</b>	£
	Prepayments	<b>4,638</b>	780
		<u>          </u>	<u>          </u>

<b>9.</b>	<b>CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>	<b>2024</b>	2023
		<b>£</b>	£
	Accruals and deferred income	<b>2,500</b>	2,500
		<u>          </u>	<u>          </u>

<b>10.</b>	<b>MOVEMENT IN FUNDS</b>		Net movement	
		At 1.1.24	in funds	At
		£	£	31.12.24
				£
	<b>Unrestricted funds</b>			
	General fund	<b>193,278</b>	<b>11,930</b>	<b>205,208</b>
	<b>Restricted funds</b>			
	Hardiman fields campsite	<b>80,000</b>	<b>150,000</b>	<b>230,000</b>
		<u>          </u>	<u>          </u>	<u>          </u>
	<b>TOTAL FUNDS</b>	<b>273,278</b>	<b>161,930</b>	<b>435,208</b>
		<u>          </u>	<u>          </u>	<u>          </u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	<b>157,526</b>	<b>(145,596)</b>	-	<b>11,930</b>
<b>Restricted funds</b>				
Hardiman fields campsite	-	-	<b>150,000</b>	<b>150,000</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>157,526</b>	<b>(145,596)</b>	<b>150,000</b>	<b>161,930</b>
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**Comparatives for movement in funds**

		Net movement	
	At 1.1.23	in funds	At
	£	£	31.12.23
			£
<b>Unrestricted funds</b>			
General fund	205,452	(12,174)	193,278
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<b>285,452</b>	<b>(12,174)</b>	<b>273,278</b>
	<u>          </u>	<u>          </u>	<u>          </u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,170	(130,344)	(12,174)
<b>TOTAL FUNDS</b>	<u>118,170</u>	<u>(130,344)</u>	<u>(12,174)</u>

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

	At 1.1.23 £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>			
General fund	205,452	(244)	205,208
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	150,000	230,000
<b>TOTAL FUNDS</b>	<u>285,452</u>	<u>149,756</u>	<u>435,208</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 £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	275,696	(275,940)	-	(244)
<b>Restricted funds</b>				
Hardiman fields campsite	-	-	150,000	150,000
<b>TOTAL FUNDS</b>	<u>275,696</u>	<u>(275,940)</u>	<u>150,000</u>	<u>149,756</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2024**

**11. RELATED PARTY DISCLOSURES**

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

**GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2024**

	2024 £	2023 £
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	1,526	7,623
<b>Charitable activities</b>		
Events and activities	143,176	96,381
Hardiman income	8,299	10,804
Equipment	106	120
Badge sales	1,094	1,376
	152,675	108,681
<b>Other income</b>		
Other incoming resources	3,325	1,866
	157,526	118,170
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	6,763	8,997
Purchases	2,491	-
Closing stock	(6,835)	(6,763)
	2,419	2,234
<b>Charitable activities</b>		
Salaries, volunteer and county staff expenses	20,847	18,911
Other grants	500	1,510
Events and activities	82,078	65,716
Hardiman Expenditure	9,061	13,021
Badge purchases	-	5,707
Office and other support costs	27,721	20,164
Other costs	150	181
	140,357	125,210
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,820	2,900
	145,596	130,344
<b>Net income/(expenditure) before gains and losses</b>	<b>11,930</b>	<b>(12,174)</b>
<b>Realised recognised gains and losses</b>		
Carried forward	9,110	(15,074)

This page does not form part of the statutory financial statements

**GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2024**

	2024 £	2023 £
<b>Realised recognised gains and losses</b>		
Brought forward	<b>9,110</b>	(15,074)
Realised gains/(losses) on investment property	<b>150,000</b>	-
<b>Net income/(expenditure)</b>	<b>161,930</b>	(12,174)

This page does not form part of the statutory financial statements

**WARWICKSHIRE GUIDE ASSOCIATION**

England & Wales - Charity number 512915

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
FOR  
GIRL GUIDING WARWICKSHIRE**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

# GIRL GUIDING WARWICKSHIRE

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**GIRL GUIDING WARWICKSHIRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of 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).

## **GIRL GUIDING WARWICKSHIRE**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2023**

#### **ACHIEVEMENT AND PERFORMANCE**

##### **Organisation and purpose**

Warwickshire Guide Association (known as Girlguiding Warwickshire) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the County of Warwickshire, City of Coventry and Borough of Solihull. It is governed by a County Executive Committee, all of whom are volunteers, with one Trustee from each of the Divisions. A full list of Trustees is in this report. The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years and has now served three full years. There are two Assistant County Commissioners. Two part time members of staff provide 25 hours of invaluable financial and administrative support to the county commissioner team and up to 42 Division and District Commissioners, as well as responding to queries from the membership and the public.

Girlguiding UK launched new branding on International Women's Day March 2023 which is being rolled out in the county during a transition.

Through fun, friendship, challenge and adventure Girlguiding empowers girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community. Whoever they are and wherever they are from, all girls are welcome.

Leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and there is a community called Inspire for members aged 18-30.

The Trustees are well aware of the generous amount of time and talent provided by Girlguiding Warwickshire volunteers during 2023. This is an opportunity to put on record the thanks owed to them on behalf of the thousands of girls who have thrived in guiding's safe space and had wonderful, confidence-boosting adventures.

##### **Creating exceptional experiences for girls**

Girlguiding Warwickshire aims to offer experiences so fun, accessible and empowering that they inspire more girls, young women and volunteers to join than ever before. One of the first big opportunities to get together post covid brought out 380 members across sections to cheer on the Lionesses at Coventry Building Society Arena. It was a joyous occasion with waves and smiles shared across a sea of uniforms between guiding friends from different parts of the county reunited after the significant gap. We celebrated football again thanks to a collaboration between Rugby Women's Football Club and the Football Association providing an opportunity to earn a 'KICK' badge either at the all-action training day or taking part in football skills at their unit meeting.

An invasion of 560 Brownies occurred at Twycross Zoo for a fantastic County Brownie Day in April. At County Campsite Hardiman Fields 150 Guides loved a beach themed County Guide Camp and 125 Rainbows revelled in art and nature at Compton Verney. Guides and Rangers from 9 of the county's units were wowed by full-on music and activities at the region camp 'Megamix' and others at the national 'Wellies and Wristbands' camps as well as many other camps, trips and outings facilitated by their leaders. Hundreds from all sections enjoyed a magical moonlit 'Girlguiding Takeover' at the Warwick Castle Light Trail.

INTOPS (International Opportunities) were offered to girls at County and Region level. One result was the formation of a county contingent to an International Jamboree in Essex in August 2024. Several units and Districts revived or started plans for their own international trips for the following year.

Week in, week out, extraordinary opportunities were offered in the exciting and varied programme.

##### **Developing a rewarding volunteer experience**

Thirty five took up the open invitation to county volunteers to a weekend of sharing and planning at Foxlease, Lyndhurst in March. Likewise to a Celebration Day in September which provided around 90 with a balance of rewarding, relaxing and stimulating experiences for volunteers. Although more are needed the county has a strong team of trainers who provided face to face and online development opportunities throughout the year and at the County Training Day in November. The county consistently filled the county's quota of 10 to receive in December the Region's Chief Commissioner Award for outstanding service at unit level. Years of service were recognised with Long Service Awards as usual.

## GIRL GUIDING WARWICKSHIRE

### REPORT OF THE TRUSTEES for the year ended 31 December 2023

A high proportion of guiding volunteer Wayfinders at Queen Elizabeth's funeral were from the county and 5 were selected to volunteer in London on the day of King Charles's coronation. Those attending felt it was a real privilege, as did the lucky 6 selected to attend the Coronation Concert. Local members were honoured to attend the dedication of a plaque to Juliette Low, founder of Girl Scouts USA, at her former Wellesbourne home.

The great service provided by Girlguiding Warwickshire was generously acknowledged by the Albany Theatre Coventry which donated 100 VIP Gala Performance tickets to ballot to volunteers. This was a fitting end to a year of effort into showing county volunteers how very much Girlguiding Warwickshire appreciates all they do.

More leaders have become aware of the county's dedicated Facebook pages for volunteers of each section, as well as those for our commissioners and shared one for all volunteers. These highlight a host of attractive opportunities for volunteers as well as girls to have new experiences and adventures. Volunteers are able to keep up to date with the county newsletter emailed on the 1st of each month.

The county aims to increase its number of Young Leaders, Queen's Guides and overall number and diversity of volunteers. Support is much needed for a growing number of volunteers running multiple units and holding several guiding roles.

#### **Being more inclusive and making a bigger impact**

At Foxlease County Weekend 35 leaders explored how to attract and welcome all girls and women, of all faiths and none. A plea went out to leaders to adapt activities and songs that some newcomers have said makes them feel unwelcome. Alternative wording for traditional Taps, Brownie Bells and other songs have been circulated with the expectation that old versions will no longer be used. Specific plans were taken back to several parts of the county to run or target certain events and to be more aware of the diversity in our communities.

A new Assistant County Commissioner 'Promote and Grow' was appointed to link with potential external partners and liaise with local members about recruitment and high visibility at community events. One of the stalls the county organised was at Warwickshire Pride in Leamington using soft archery to attract new members. Plans commenced for a high-profile, large-scale event in Coventry in October 2024.

Many units took up the challenge to create a unit meeting or special event where potential volunteers could join them for The Big Help Out. In those first 2 weeks of May 19 new volunteer enquiries were received.

Community service and charitable fundraising featured large across the county and many units participated in the region challenge to support foodbanks. A tiny sample includes Rainbows who got great media coverage for their sponsored Night at the Museum in Warwick in aid of Molly Ollie's wishes, and more super publicity was given guiding from Southam Police after they publicly thanked Rainbows for their random act of kindness - a little potted flower they had planted and decorated. Kineton Guides invited their village to their own Pride event. Guides and Rangers served tea in the Members' Tent at the Kenilworth Show. Leaders in one District were recognised with a group award by Community and Voluntary Action for taking on their monthly Park Run café and running community Big Help Out events. Members of the public in their areas are in no doubt that Girlguiding is alive and well, and a great organisation to volunteer with.

Whilst in 2022 girl numbers had recovered by 1,100 there had not been a correspondingly large increase in volunteers, leading to strain in some unit teams. By the end of 2023 the number of units had fallen slightly from 395 to 384, with more set to close without more support. At the end of 2023 numbers of both young members (5,004) and adult volunteers (1,362) had been maintained. However more volunteers are needed to make a bigger impact.

A big positive is that many Rainbow units became accustomed to 4 year olds getting stuck into activities alongside the 5 and 6 year olds.

Grants have been accessed during the year, particularly through Cost of Living and Making a Difference Grants via Girlguiding Midlands, to ensure cost is not a barrier to participation. Some units experienced financial difficulties of members for the first time, and there is concern that some would-be members would not ask for the help that can be accessed.

Combatting these financial challenges and increasing Girlguiding's profile as a great organisation to volunteer with is carried forward into 2024 and will help Girlguiding Warwickshire continue to thrive.

# GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2023

### 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

512915

#### Principal address

64 Grosvenor Road  
Coventry  
West Midlands  
CV1 3FZ

#### Trustees

Mrs N Lomas Trustee  
Ms A Brough Trustee  
Ms N Tucker Trustee  
Ms B Costello Trustee  
Ms D Wildish Trustee  
Ms L Beale Trustee  
Ms F Bubb Trustee  
Ms R Livingston Trustee  
Ms B Suffell Trustee  
Ms S Williams Trustee  
Ms H Wilson Trustee  
Ms E Betts Trustee  
Ms J Atkins Trustee (resigned 31.12.2023)  
Ms C Stothard Trustee (appointed 1.7.2023)  
Ms J Thompson Trustee (appointed 1.1.2023)

#### Independent Examiner

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

#### Bankers

Lloyds TSB  
Old Market Square  
Nottingham  
NG1 6FD

Approved by order of the board of trustees on 21 May 2024 and signed on its behalf by:



DEB40100-4898-0022-89D1-08DC799B21D0

Mrs N Lomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRL GUIDING WARWICKSHIRE**

**Independent examiner's report to the trustees of Girl Guiding Warwickshire**

I report to the charity trustees on my examination of the accounts of Girl Guiding Warwickshire (the Trust) for the year ended 31 December 2023.

**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.

Mark Ashfield

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

21 May 2024

**GIRL GUIDING WARWICKSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOMING RESOURCES FROM</b>					
Donations and legacies		7,623	-	7,623	3,621
Charitable activities	2	108,681	-	108,681	41,170
Other income		1,866	-	1,866	7
<b>Total</b>		<u>118,170</u>	<u>-</u>	<u>118,170</u>	<u>44,798</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,234	-	2,234	1,627
<b>Charitable activities</b>					
Other grants		-	-	-	(3,987)
Governance costs		128,110	-	128,110	57,969
<b>Total</b>		<u>130,344</u>	<u>-</u>	<u>130,344</u>	<u>55,609</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(12,174)</b>	<b>-</b>	<b>(12,174)</b>	<b>(10,811)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		205,452	80,000	285,452	296,263
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>193,278</u></u>	<u><u>80,000</u></u>	<u><u>273,278</u></u>	<u><u>285,452</u></u>

The notes form part of these financial statements

**GIRL GUIDING WARWICKSHIRE**

**BALANCE SHEET  
31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	<b>80,000</b>	<b>80,000</b>	80,000
<b>CURRENT ASSETS</b>					
Stocks	7	<b>6,763</b>	-	<b>6,763</b>	8,997
Debtors	8	<b>780</b>	-	<b>780</b>	736
Cash in hand		<b>188,235</b>	-	<b>188,235</b>	198,782
		<b>195,778</b>	-	<b>195,778</b>	208,515
<b>CREDITORS</b>					
Amounts falling due within one year	9	<b>(2,500)</b>	-	<b>(2,500)</b>	(3,063)
<b>NET CURRENT ASSETS</b>		<b>193,278</b>	-	<b>193,278</b>	205,452
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>193,278</b>	<b>80,000</b>	<b>273,278</b>	285,452
<b>NET ASSETS</b>		<b>193,278</b>	<b>80,000</b>	<b>273,278</b>	285,452
<b>FUNDS</b>	10				
Unrestricted funds				<b>193,278</b>	205,452
Restricted funds				<b>80,000</b>	80,000
<b>TOTAL FUNDS</b>				<b>273,278</b>	285,452

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2024 and were signed on its behalf by:



DEB40200-4898-0022-89D1-08DC799B21D0

N Lomas - Trustee

## GIRL GUIDING WARWICKSHIRE

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

#### 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.

##### **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.

Hardiman fields campsite                      - land - not depreciated

##### **Stocks**

Stock is the total amount of badge stocks held at the year end. It is valued on the lower of cost and net realisable value.

##### **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.

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**2. CHARITABLE ACTIVITIES**

	2023	2022
	£	£
Events and activities	96,381	26,674
Hardiman income	10,804	11,765
Equipment	120	118
Badge sales	1,376	2,613
	<b>108,681</b>	<b>41,170</b>
	<b>108,681</b>	<b>41,170</b>

**3. SUPPORT COSTS**

		Governance costs
		£
Governance costs		<b>2,900</b>
		<b>2,900</b>
		<b>2,900</b>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOMING RESOURCES FROM</b>			
Donations and legacies	3,621	-	3,621
Charitable activities	41,170	-	41,170
Other income	7	-	7
	<b>44,798</b>	-	<b>44,798</b>
	<b>44,798</b>	-	<b>44,798</b>
<b>EXPENDITURE ON</b>			
Raising funds	1,627	-	1,627
<b>Charitable activities</b>			
Other grants	(3,987)	-	(3,987)
Governance costs	57,969	-	57,969
	<b>55,609</b>	-	<b>55,609</b>
	<b>55,609</b>	-	<b>55,609</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(10,811)</b>	<b>-</b>	<b>(10,811)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	216,263	80,000	296,263
	<b>205,452</b>	<b>80,000</b>	<b>285,452</b>
	<b>205,452</b>	<b>80,000</b>	<b>285,452</b>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**6. TANGIBLE FIXED ASSETS**

	Hardiman fields campsite £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	<u>80,000</u>	<u>12,248</u>	<u>92,248</u>
<b>DEPRECIATION</b>			
At 1 January 2023 and 31 December 2023	<u>-</u>	<u>12,248</u>	<u>12,248</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>80,000</u>	<u>-</u>	<u>80,000</u>
At 31 December 2022	<u>80,000</u>	<u>-</u>	<u>80,000</u>

Included in cost or valuation of land and buildings is freehold land of £80,000 (2022 - £80,000) which is not depreciated.

Hardiman fields campsite was independently valued on an open market basis on 11 May 2012 by Messrs Sheldon Bosley, Chartered Surveyors. The trustees are not aware of any material changes since the last valuation.

**7. STOCKS**

	2023 £	2022 £
Stocks	<u>6,763</u>	<u>8,997</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Prepayments	<u>780</u>	<u>736</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Accruals and deferred income	<u>2,500</u>	<u>3,063</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	<u>205,452</u>	<u>(12,174)</u>	<u>193,278</u>
<b>Restricted funds</b>			
Hardiman fields campsite	<u>80,000</u>	<u>-</u>	<u>80,000</u>
<b>TOTAL FUNDS</b>	<u>285,452</u>	<u>(12,174)</u>	<u>273,278</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,170	(130,344)	(12,174)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>118,170</b>	<b>(130,344)</b>	<b>(12,174)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	216,263	(10,811)	205,452
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>296,263</b>	<b>(10,811)</b>	<b>285,452</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,798	(55,609)	(10,811)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>44,798</b>	<b>(55,609)</b>	<b>(10,811)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	216,263	(22,985)	193,278
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>296,263</b>	<b>(22,985)</b>	<b>273,278</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## GIRL GUIDING WARWICKSHIRE

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

#### 10. MOVEMENT IN FUNDS - continued

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 £
<b>Unrestricted funds</b>			
General fund	162,968	(185,953)	(22,985)
<b>TOTAL FUNDS</b>	<u>162,968</u>	<u>(185,953)</u>	<u>(22,985)</u>

#### 11. RELATED PARTY DISCLOSURES

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

**GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2023**

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	7,623	3,621
<b>Charitable activities</b>		
Events and activities	96,381	26,674
Hardiman income	10,804	11,765
Equipment	120	118
Badge sales	1,376	2,613
	108,681	41,170
<b>Other income</b>		
Other incoming resources	1,866	7
	118,170	44,798
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	8,997	10,624
Closing stock	(6,763)	(8,997)
	2,234	1,627
<b>Charitable activities</b>		
Salaries, volunteer and county staff expenses	18,911	14,129
Other grants	1,510	500
Events and activities	65,716	4,069
Hardiman Expenditure	13,021	6,183
Badge purchases	5,707	2,743
Office and other support costs	20,164	23,869
Other costs	181	159
	125,210	51,652
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,900	2,330
	130,344	55,609
<b>Net expenditure</b>	<b>(12,174)</b>	<b>(10,811)</b>

This page does not form part of the statutory financial statements

**WARWICKSHIRE GUIDE ASSOCIATION**

England & Wales - Charity number 512915

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022  
FOR  
GIRL GUIDING WARWICKSHIRE**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**GIRL GUIDING WARWICKSHIRE**

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for the year ended 31 December 2022**

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**GIRL GUIDING WARWICKSHIRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of 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).

# GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2022

### ACHIEVEMENT AND PERFORMANCE

#### Organisation and purpose

Warwickshire Guide Association (known as Girlguiding Warwickshire) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the County of Warwickshire, City of Coventry and Borough of Solihull. It is governed by a County Executive Committee, all of whom are volunteers, with one Trustee from each of the eleven Divisions and a full list of Trustees is given in this report. The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years and has now served two full years. A second Assistant County Commissioner was appointed during the year.

Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

Whoever they are and wherever they are from, all girls are welcome.

Our leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and we have a community called Inspire for members aged 18-30.

The Trustees offer huge thanks and praise to every volunteer for generously giving their time and talents during 2022 and providing girls with amazing opportunities to develop and thrive.

#### Creating exceptional experiences for girls

We want to offer experiences so fun, accessible and empowering that they inspire more girls, young women and volunteers to join than ever before. The demand for spaces in the county has grown during the year, including for 4 year olds as the 2021 option to take Rainbows one year younger has become the standard. However, most units in all sections are oversubscribed and it has to be acknowledged that our membership is still impacted following Covid-19 and a decrease in volunteers as well as girls. Our aim was to recover from the post pandemic number of young members February 2021 of 3,848 to surpass the 5,000 mark and it was a great achievement to make 5,155 before the year end. It is a testament to our amazing volunteers and the fantastic weekly sessions they provide that this was despite no corresponding increase in the number of adult volunteers. Adult volunteer numbers stood at 1,362 at year end. It was regrettable that some units closed, though the positive outcome was that teams of volunteers combined forces to run 395 units in total at year end, with some able to cater for larger numbers of girls.

Special events were held at unit, District and Division level and the county's communications team encouraged members to take part in large scale events and selection for international trips put on by Girlguiding Midlands. New County Advisers were appointed for our different sections and plans commenced for large scale county activities in 2023.

#### Developing a rewarding volunteer experience

The introduction and development of dedicated Facebook pages for volunteers of each section, as well as those for our commissioners and shared one for all volunteers, enhanced sharing and celebrating ideas and achievements. Online support sessions for commissioners were provided as well as a range of training sessions for all and our Spring County Training Day, with a return to face-to-face trainings including our November Training Day at Kenilworth. Our hardworking county Trainers had their own training weekend in Peterborough provided by Girlguiding Midlands and Anglia regions.

The county used its full quota for nominations for the Chief Commissioner's Award and throughout the year long-service awards were presented for 5 years and more service. We were delighted to have Helen as our first Queen's Guide Award success after the interruption of Covid, and plan to encourage a steady increase in candidates from 2023.

#### Being more inclusive and making a bigger impact

An appointment of a new Inclusion Adviser in addition to our experienced Special Needs Advisers enhanced our access to advice and expertise for being more inclusive. Advisers participated in discussions at region and county level and information was cascaded via the monthly county newsletter on how leaders need to review what is said and done at guiding events and alter those that we know make some newcomers feel unwelcome. Alternative wording for traditional Taps, Brownie Bells and other songs were recommended and adopted by a growing number of units. We continue to promote the key message that we are for all girls and women and to become more aware of the diversity in our communities.

A large proportion of the Girlguiding Midlands contingent at Birmingham Pride was from Warwickshire leaders and Rangers, and as a result plans were put in place to run more local Pride events in 2023 including being represented at Warwickshire Pride.

Many units carried out social action projects including participating in the region challenge to support foodbanks.

# GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2022

Where possible media interest was sought, but one challenge for the following year is to raise our profile and let the public, especially potential volunteers, know that Girlguiding Warwickshire is in a healthy state but is in great need of more adult help to cope with the increasing number of enquiries for girls to join. That in itself is a good indicator of a successful year.

### **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**

512915

#### **Principal address**

64 Grosvenor Road  
Coventry  
West Midlands  
CV1 3FZ

#### **Trustees**

Mrs N Lomas Trustee  
Ms A Brough Trustee (appointed 10.3.2022)  
Ms N Tucker Trustee  
Ms B Costello Trustee  
Ms D Wildish Trustee  
Ms L Beale Trustee  
Ms F Bubb Trustee  
Ms R Livingston Trustee  
Ms B Suffell Trustee  
Ms S Williams Trustee  
Ms H Wilson Trustee  
Ms E Betts Trustee  
Ms J Atkins Trustee

#### **Independent Examiner**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

#### **Bankers**

Lloyds TSB  
Old Market Square  
Nottingham  
NG1 6FD

Approved by order of the board of trustees on 7 August 2023 and signed on its behalf by:

Mrs N Lomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
GIRL GUIDING WARWICKSHIRE**

**Independent examiner's report to the trustees of Girl Guiding Warwickshire**

I report to the charity trustees on my examination of the accounts of Girl Guiding Warwickshire (the Trust) for the year ended 31 December 2022.

**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.

Mark Ashfield

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

7 August 2023

**GIRL GUIDING WARWICKSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>INCOMING RESOURCES FROM</b>					
Donations and legacies		3,621	-	3,621	4,144
Charitable activities	2	41,170	-	41,170	52,421
Other income		7	-	7	104
<b>Total</b>		<u>44,798</u>	<u>-</u>	<u>44,798</u>	<u>56,669</u>
 <b>EXPENDITURE ON</b>					
Raising funds		1,627	-	1,627	4,379
<b>Charitable activities</b>					
Other grants		(3,987)	-	(3,987)	-
Governance costs		57,969	-	57,969	53,535
<b>Total</b>		<u>55,609</u>	<u>-</u>	<u>55,609</u>	<u>57,914</u>
 <b>NET INCOME/(EXPENDITURE)</b>		 <b>(10,811)</b>	 -	 <b>(10,811)</b>	 <b>(1,245)</b>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		216,263	80,000	296,263	297,508
 <b>TOTAL FUNDS CARRIED FORWARD</b>		 <u>205,452</u>	 <u>80,000</u>	 <u>285,452</u>	 <u>296,263</u>

The notes form part of these financial statements

**GIRL GUIDING WARWICKSHIRE**

**BALANCE SHEET  
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	<b>2022 Total funds £</b>	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	<b>80,000</b>	<b>80,000</b>	81,361
<b>CURRENT ASSETS</b>					
Stocks	7	<b>8,997</b>	-	<b>8,997</b>	10,624
Debtors	8	<b>736</b>	-	<b>736</b>	669
Cash in hand		<b>198,782</b>	-	<b>198,782</b>	215,165
		<b>208,515</b>	-	<b>208,515</b>	226,458
<b>CREDITORS</b>					
Amounts falling due within one year	9	<b>(3,063)</b>	-	<b>(3,063)</b>	(11,556)
<b>NET CURRENT ASSETS</b>		<b>205,452</b>	-	<b>205,452</b>	214,902
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>205,452</b>	<b>80,000</b>	<b>285,452</b>	296,263
<b>NET ASSETS</b>		<b>205,452</b>	<b>80,000</b>	<b>285,452</b>	296,263
<b>FUNDS</b>	10				
Unrestricted funds				<b>205,452</b>	216,263
Restricted funds				<b>80,000</b>	80,000
<b>TOTAL FUNDS</b>				<b>285,452</b>	296,263

The financial statements were approved by the Board of Trustees and authorised for issue on 7 August 2023 and were signed on its behalf by:



0506EE0B-4A86-4833-BC37-72BF29E9DAC6

N Lomas - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS  
for the year ended 31 December 2022

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.

**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.

Hardiman fields campsite                      - land - not depreciated

**Stocks**

Stock is the total amount of badge stocks held at the year end. It is valued on the lower of cost and net realisable value.

**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.

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**2. CHARITABLE ACTIVITIES**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Events and activities	<b>26,674</b>	43,044
Hardiman income	<b>11,765</b>	5,845
Equipment	<b>118</b>	30
Badge sales	<b>2,613</b>	3,502
	<u><b>41,170</b></u>	<u>52,421</u>

**3. SUPPORT COSTS**

		<b>Governance costs</b>
		<b>£</b>
Other grants		<b>200</b>
Governance costs		<b>2,130</b>
		<u><b>2,330</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOMING RESOURCES FROM</b>			
Donations and legacies	4,144	-	4,144
Charitable activities	52,421	-	52,421
Other income	104	-	104
	<u>56,669</u>	<u>-</u>	<u>56,669</u>
<b>EXPENDITURE ON</b>			
Raising funds	4,379	-	4,379
<b>Charitable activities</b>			
Governance costs	53,535	-	53,535
	<u>57,914</u>	<u>-</u>	<u>57,914</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(1,245)</b>	<b>-</b>	<b>(1,245)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	217,508	80,000	297,508
	<u>216,263</u>	<u>80,000</u>	<u>296,263</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**6. TANGIBLE FIXED ASSETS**

	Hardiman fields campsite £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2022 and 31 December 2022	<u>80,000</u>	<u>12,248</u>	<u>92,248</u>
<b>DEPRECIATION</b>			
At 1 January 2022	-	10,887	10,887
Charge for year	-	<u>1,361</u>	<u>1,361</u>
At 31 December 2022	<u>-</u>	<u>12,248</u>	<u>12,248</u>
<b>NET BOOK VALUE</b>			
At 31 December 2022	<u>80,000</u>	<u>-</u>	<u>80,000</u>
At 31 December 2021	<u>80,000</u>	<u>1,361</u>	<u>81,361</u>

Included in cost or valuation of land and buildings is freehold land of £80,000 (2021 - £80,000) which is not depreciated.

Hardiman fields campsite was independently valued on an open market basis on 11 May 2012 by Messrs Sheldon Bosley, Chartered Surveyors. The trustees are not aware of any material changes since the last valuation.

**7. STOCKS**

	2022 £	2021 £
Stocks	<u>8,997</u>	<u>10,624</u>

**8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Prepayments	<u>736</u>	<u>669</u>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Accruals and deferred income	<u>3,063</u>	<u>11,556</u>

GIRL GUIDING WARWICKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022

10. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	216,263	(10,811)	205,452
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
<b>TOTAL FUNDS</b>	<u>296,263</u>	<u>(10,811)</u>	<u>285,452</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	44,798	(55,609)	(10,811)
<b>TOTAL FUNDS</b>	<u>44,798</u>	<u>(55,609)</u>	<u>(10,811)</u>

Comparatives for movement in funds

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	217,508	(1,245)	216,263
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
<b>TOTAL FUNDS</b>	<u>297,508</u>	<u>(1,245)</u>	<u>296,263</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,669	(57,914)	(1,245)
<b>TOTAL FUNDS</b>	<u>56,669</u>	<u>(57,914)</u>	<u>(1,245)</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2022**

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	217,508	(12,056)	205,452
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
<b>TOTAL FUNDS</b>	<u>297,508</u>	<u>(12,056)</u>	<u>285,452</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 £
<b>Unrestricted funds</b>			
General fund	101,467	(113,523)	(12,056)
<b>TOTAL FUNDS</b>	<u>101,467</u>	<u>(113,523)</u>	<u>(12,056)</u>

**11. RELATED PARTY DISCLOSURES**

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

**GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2022**

	2022 £	2021 £
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	3,621	4,144
<b>Charitable activities</b>		
Events and activities	26,674	43,044
Hardiman income	11,765	5,845
Equipment	118	30
Badge sales	2,613	3,502
	41,170	52,421
<b>Other income</b>		
Other incoming resources	7	104
	7	104
<b>Total incoming resources</b>	<b>44,798</b>	<b>56,669</b>
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	10,624	15,003
Closing stock	(8,997)	(10,624)
	1,627	4,379
<b>Charitable activities</b>		
Salaries, volunteer and county staff expenses	14,129	12,421
Other grants	500	1,635
Events and activities	4,069	4,488
Hardiman Expenditure	6,183	4,163
Badge purchases	2,743	5,635
Office and other support costs	23,869	22,333
Other costs	159	290
	51,652	50,965
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,330	2,570
	2,330	2,570
<b>Total resources expended</b>	<b>55,609</b>	<b>57,914</b>
<b>Net expenditure</b>	<b>(10,811)</b>	<b>(1,245)</b>

This page does not form part of the statutory financial statements

**WARWICKSHIRE GUIDE ASSOCIATION**

England & Wales - Charity number 512915

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# Accounts

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**REGISTERED CHARITY NUMBER: 512915**

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021  
FOR  
WARWICKSHIRE GUIDE ASSOCIATION  
KNOWN AS  
GIRL GUIDING WARWICKSHIRE**

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

**WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE**

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for the year ended 31 December 2021**

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# WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. The trustees have adopted the provisions of 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 2015).

### 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

512915

#### Principal address

64 Grosvenor Road  
Coventry  
West Midlands  
CV1 3FZ

#### County Commissioner

Mrs Nicola Lomas

#### Assistant County Commissioners

Ms Nikki Tucker Appointed 1 October 2021  
Miss Katie Meads Resigned 31 July 2021  
Mrs Sylvia Emerton Resigned 31 July 2021

#### Chair of Finance Committee

Mrs Julie Thompson

#### Trustees

Ms B Suffell	Trustee	
Ms F Bubb	Trustee	
Ms L Beale	Trustee	
Ms V Jones	Trustee	Resigned 19 October 2020
Ms R Livingstone	Trustee	
Ms B Costello	Trustee	
Ms J Atkins	Trustee	
Ms D Wildish	Trustee	
Ms C Thorpe	Trustee	Resigned 31 March 2020
Mrs M Chaplin	Trustee	
Mrs S Williams	Trustee	
Miss E Betts	Trustee	
Miss H Wilson	Trustee	

#### Independent examiner

Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

#### Bankers

Lloyds TSB  
Old Market Square  
Nottingham  
NG1 6FD

Approved by order of the board of trustees on 31 March 2022 and signed on its behalf by:

.....  
Nicola Lomas

# WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

## TRUSTEES' REPORT for the year ended 31 December 2021

### ACHIEVEMENTS AND PERFORMANCE

#### Annual Review and Activities

Girlguiding Warwickshire consolidated many useful adaptations for weekly sessions and special events during 2021. Many units now choose to continue meeting online if the activity suits it with the bonus that viewing parents gain a new appreciation of the fun and benefits of guiding. Better still, many Divisions, Districts, and units reintroduced much loved face to face camps, residential and day events for girls and leaders.

Over 2021 Girlguiding Warwickshire changed shape a little. Many adults had a change of circumstances during the pandemic and felt it was time to focus on other things – with some leaving Girlguiding and other new recruits signing up. A great debt is owed to our volunteers, many of whom took on additional units, as at 2021 year end 1,400 volunteers, (close to 200 hundred less than the year before), were running 408 units. This is 25 units less than 14 months before, but girls in closing units were offered places nearby and the local cooperation meant some units joined forces and became bigger and stronger as a result. Girl membership has been steady over the year and it is good news that plans are afoot to open several more units as demand for places for girls is growing strongly.

It is clear for the girls, and helpful for volunteers, that our now well-established programme has the same six themes throughout a girl's guiding journey. If a Rainbow, Brownie, Guide or Ranger completes challenges for all 6 themes she achieves the Gold Award for her section. In the following year the County will grow again to pass 5,000 girls enjoying these confidence building experiences. This is an amazing recovery from the post pandemic February 2021 figure of 3,848. We have many girls old enough to join but having to wait, especially since Rainbow units were allowed to opt in to accept 4 year olds. Many had reservations about this, but for decades it was the norm in Ireland, and early feedback from our opted-in Rainbow leaders is positive.

In December we were delighted that our own Jane Webster, a huge supporter and worker for Trefoil Guild and Girlguiding UK was awarded the Silver Fish, Girlguiding's top award for volunteers.

We became one of 11 'Youth Organisations in Uniform' in the new YOU West Midlands collaboration promoting youth engagement and sharing opportunities across organisations, especially for our units in Coventry, Solihull, Castle Bromwich and Marston Green.

We continue to push the message that we are for ALL girls and women and our wish to diversify our adult as well as girl membership. Volunteering is rewarding and fun, especially for those who take a turn being a District or Division Commissioner and enjoy the gratitude and support of their local team of volunteers. Any volunteer can take on this role, even if their current circumstances prevent them from attending weekly unit meetings of their own. Warwickshire's Commissioners have done a fantastic job in 2021 helping their teams meet Girlguiding's new standards for compliance with DBS renewals, Safe Space training and First Aid qualifications. It has been a very challenging time but Girlguiding Warwickshire has weathered it well. I am extremely grateful to all volunteers for enabling us to be in a safe position both financially and with enthusiastic volunteers and girls.

Nicola Lomas  
*County Commissioner*  
20 May 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE  
for the year ended 31 December 2021**

**Independent examiner's report to the trustees of Girl Guiding Warwickshire**

I report to the charity trustees on my examination of the accounts of the Girl Guiding Warwickshire (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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mark Ashfield  
Harrison Beale & Owen Limited  
Chartered Accountants  
Highdown House  
11 Highdown Road  
Leamington Spa  
Warwickshire  
CV31 1XT

Date: 20 May 2022

**WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total 2021 funds £	Total 2020 funds £
<b>INCOMING RESOURCES FROM</b>					
Charitable activities	2a	52,421	-	52,421	67,983
Other income		<u>4,248</u>	<u>-</u>	<u>4,248</u>	<u>5,438</u>
<b>Total</b>		<b>56,669</b>	<b>-</b>	<b>56,669</b>	<b>73,421</b>
<b>EXPENDITURE ON</b>					
Charitable activities	2b	55,344	-	55,344	45,083
Governance costs	3	<u>2,570</u>	<u>-</u>	<u>2,570</u>	<u>2,570</u>
<b>Total</b>		<b>57,914</b>	<b>-</b>	<b>57,914</b>	<b>47,653</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(1,245)</b>	<b>-</b>	<b>(1,245)</b>	<b>25,768</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>217,508</b>	<b>80,000</b>	<b>297,508</b>	<b>271,740</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	11	<b><u>216,263</u></b>	<b><u>80,000</u></b>	<b><u>296,263</u></b>	<b><u>297,508</u></b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

**WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE**

**BALANCE SHEET  
At 31 December 2021**

		Unrestricted fund	Restricted fund	Total	2021 funds	Total	2020 funds
	Notes	£	£	£	£	£	£
<b>FIXED ASSETS</b>							
Tangible assets	7	1,361	80,000	81,361		85,443	
<b>CURRENT ASSETS</b>							
Stocks	8	10,624	-	10,624		15,003	
Debtors	9	669	-	669		3,088	
Cash in hand		<u>215,165</u>	<u>-</u>	<u>215,165</u>		<u>196,009</u>	
		226,458	-	226,458		214,100	
<b>CREDITORS</b>							
Amounts falling due within one year	10	<u>(11,556)</u>	<u>-</u>	<u>(11,556)</u>		<u>(2,035)</u>	
<b>NET CURRENT ASSETS</b>		<u>214,902</u>	<u>-</u>	<u>214,902</u>		<u>212,065</u>	
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>216,263</u>	<u>80,000</u>	<u>296,263</u>		<u>297,508</u>	
<b>NET ASSETS</b>		<u>216,263</u>	<u>80,000</u>	<u>296,263</u>		<u>297,508</u>	
<b>FUNDS</b>	11						
Unrestricted funds				216,263		217,508	
Restricted funds				<u>80,000</u>		<u>80,000</u>	
<b>TOTAL FUNDS</b>				<u>216,263</u>		<u>297,508</u>	

The financial statements were approved by the Board of Trustees on 20 May 2022 and were signed on its behalf by:

.....  
Nicola Lomas -Trustee

The notes form part of these financial statements

# WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

## NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

### 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 2015)', 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.

#### **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.

Hardiman fields campsite	- land - not depreciated
Computer equipment	- over 3 years on a straight line basis

#### **Stocks**

Stock is the total amount of badge stocks held at the year end. It is valued on the lower of cost and net realisable value.

#### **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.

**WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 December 2021**

**2. CHARITABLE ACTIVITIES**

**a. Income**

	<b>2021</b>	2020
	<b>£</b>	£
Events and activities	<b>43,044</b>	63,111
Hardiman Fields income	<b>5,845</b>	2,402
Equipment	<b>30</b>	23
Badge sales	<b><u>3,502</u></b>	<u>2,447</u>
	<b><u>52,421</u></b>	<u>67,983</u>

**b. Expenditure**

	<b>2021</b>	2020
	<b>£</b>	£
Events and activities	<b>4,488</b>	7,058
Hardiman Fields expenditure	<b>4,163</b>	3,093
Wages	<b>12,421</b>	12,200
Grants	<b>1,635</b>	650
Badge purchases	<b>10,014</b>	1,118
Office, support & other costs	<b><u>22,623</u></b>	<u>20,964</u>
	<b><u>55,344</u></b>	<u>45,083</u>

**3. GOVERNANCE COSTS**

	<b>2021</b>	2020
	<b>£</b>	£
Accountancy and legal costs	<b><u>2,570</u></b>	<u>2,570</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**

During the year one trustee was reimbursed total expenses of £842 (2020 - one trustee: £176).

**5. STAFF COSTS**

The average monthly number of employees during the year was as follows:

<b>2021</b>	2020
<b><u>2</u></b>	<u>2</u>

No employees received emoluments in excess of £60,000.

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 December 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
<b>INCOMING RESOURCES FROM</b>			
Charitable activities	67,983	-	67,983
Other income	<u>5,438</u>	<u>-</u>	<u>5,438</u>
<b>Total</b>	<b>73,421</b>	<b>-</b>	<b>73,421</b>
<b>EXPENDITURE ON</b>			
Charitable activities	45,083	-	45,083
Governance costs	<u>2,570</u>	<u>-</u>	<u>2,570</u>
<b>Total</b>	<b>47,653</b>	<b>-</b>	<b>47,653</b>
<b>NET INCOME</b>	<b>25,768</b>	<b>-</b>	<b>25,768</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>191,740</b>	<b>80,000</b>	<b>271,740</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>217,508</u></b>	<b><u>80,000</u></b>	<b><u>297,508</u></b>

**WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED  
for the year ended 31 December 2021**

**7. TANGIBLE FIXED ASSETS**

	<b>Computer Equipment</b>	<b>Hardiman fields campsite</b>
	£	£
<b>COST</b>		
At 1 January 2021	12,248	80,000
As at 31 December 2021	<u>12,248</u>	<u>80,000</u>
<b>DEPRECIATION</b>		
At 1 January 2021	6,805	-
Charge for the year	4,082	-
As at 31 December 2021	<u>10,887</u>	<u>-</u>
<b>NET BOOK VALUE</b>		
At 31 December 2021	<u>1,361</u>	<u>80,000</u>
At 31 December 2020	<u>5,443</u>	<u>80,000</u>

Included in cost of land and buildings is freehold land of £80,000 (2020 - £80,000) which is not depreciated.

Hardiman fields campsite was independently valued on an open market basis on 11 May 2012 by Messrs Sheldon Bosley, Chartered Surveyors. The trustees are not aware of any material changes since the last valuation.

**8. STOCKS**

	<b>2021</b>	<b>2020</b>
	£	£
Stocks	<u>10,624</u>	<u>15,003</u>

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Prepayments	<u>669</u>	<u>3,088</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>2021</b>	<b>2020</b>
	£	£
Other creditors	9,456	-
Accruals and deferred income	2,100	1,900
Social security and other taxes	-	135
	<u>11,556</u>	<u>2,035</u>

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED  
for the year ended 31 December 2021

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	217,508	(1,245)	216,263
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
<b>TOTAL FUNDS</b>	<u>297,508</u>	<u>(1,245)</u>	<u>296,263</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	56,669	(57,914)	(1,245)
<b>TOTAL FUNDS</b>	<u>56,669</u>	<u>(57,914)</u>	<u>(1,245)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
<b>Unrestricted Funds</b>			
General fund	191,740	25,768	217,508
<b>Restricted Funds</b>			
Hardiman fields campsite	80,000	-	80,000
<b>TOTAL FUNDS</b>	<u>271,740</u>	<u>25,768</u>	<u>297,508</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	73,421	(47,653)	25,768
<b>TOTAL FUNDS</b>	<u>73,421</u>	<u>(47,653)</u>	<u>25,768</u>

12. RELATED PARTY DISCLOSURES

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

**WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>INCOMING RESOURCES</b>		
<b>Charitable activities</b>		
Hardiman Fields	5,845	2,402
Events and activities	43,044	63,111
Equipment	30	23
Badge sales	<u>3,502</u>	<u>2,447</u>
	52,421	67,983
<b>Other income</b>		
Other incoming resources	<u>4,248</u>	<u>5,438</u>
<b>Total incoming resources</b>	<b>56,669</b>	73,421
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Hardiman Fields expenditure	4,163	3,093
Events and activities	4,488	7,058
Salaries	12,421	12,200
Grants	1,635	650
Badge purchases	10,014	7,273
Office and other support costs	22,333	20,774
Other costs	290	191
Stock correction	<u>-</u>	<u>(6,156)</u>
	55,344	45,083
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	<u>2,570</u>	<u>2,570</u>
<b>Total resources expended</b>	<b>57,914</b>	47,653
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<b><u>(1,245)</u></b>	<b><u>25,768</u></b>

**WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE**

**SPLIT STATEMENT OF PROFIT AND LOSS  
for the year ended 31 December 2021**

	<b>2021</b>	2020
	<b>£</b>	£
<b>GGW - Main</b>		
<b>Income</b>		
Events and activities	43,044	63,111
Equipment	30	23
Badge sales	3,502	2,447
Other incoming resources	<u>4,248</u>	<u>5,438</u>
	<b>50,824</b>	71,019
<b>Expenditure</b>		
Events and activities	4,488	7,058
Salaries	12,421	12,200
Grants	1,635	650
Badge purchases	10,014	7,273
Office and other support costs	22,333	20,774
Other costs	290	191
Stock correction	-	(6,156)
Accountancy and legal fees	<u>2,570</u>	<u>2,570</u>
	<b>53,751</b>	44,560
<i>GGW - Main surplus/(deficit) for the year</i>	<u><b>(2,927)</b></u>	<u>26,459</u>
<b>Hardiman Fields</b>		
Hardiman Fields income	5,845	2,402
Hardiman Fields expenditure	<b>(4,163)</b>	(3,093)
<i>Hardiman Fields surplus/(deficit) for the year</i>	<u><b>1,682</b></u>	<u>(691)</u>
<b>Total surplus/(deficit) for the year</b>	<u><b>(1,245)</b></u>	<u>25,768</u>