

GIRLGUIDING HEREFORDSHIRE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2022

COLE BISHOP & CO
CHARTERED ACCOUNTANTS
BROMYARD

GIRLGUIDING HEREFORDSHIRE

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GIRLGUIDING HEREFORDSHIRE

COUNTY COMMISSIONER'S REPORT January – December 2022

Whilst activities during 2021 were still impacted by pandemic restrictions, we slowly saw Units returning to face to face meetings over the year and the start of 2022 saw our activities return to normal, with Units meeting on a regular basis, girls have the opportunity to take part in events and our County meetings returning to face to face.

Our Annual Subscription and census point in February 2022 saw our numbers increase to near pre pandemic levels. We were pleased to see that our volunteer numbers had not been impacted. Whilst our numbers have a long way to be at those in the preceding decade, we are still going strong within Herefordshire and was one of the top growing counties in the Midlands Region. 2022 saw our Rainbow Units being able to accept 4 year old girls and was well received with all our Units having 4 year olds in them by the end of 2022.

Training compliance amongst our volunteers continues to be high, and the introduction of the new Girlguiding Learning Platform has helped to supplement our local training events. The majority of training continues to take place virtually, more so to support our volunteers in not having to travel long distances to training than in response to Covid-19.

To help support Units back to providing opportunities they were supported with transport to attend Region and National events. Our Rainbows joined in with animal fun with Scales, Tails and Fairy Tails at Hatton Park, Brownies enjoyed a thrill packed day at Drayton Manor and the Guides slept overnight at Shrewsbury Jail and a small group of Rangers attended Wellies and Wristbands at Foxlease.

Without our volunteers we could not provide the activities we do, and following on from the pandemic, Project Fun was started to provide social events for Leaders, including a Theatre Trip and monthly local coffee and chats for leaders to drop into. Our annual Thanks and Recognition Event was held in June with a social event afterwards. In August 2022 we welcomed Betty Bus, a Midlands initiative for recruitment, to Queenswood and boosted our presence in the local community.

2022 saw Units celebrating the Platinum Jubilee in May but sadly a few months later we were celebrating the life of our beloved Queen and patron of Girlguiding on her passing in September. With our programme and promise adapting to saying to "God Save the King".

Helen joined the County Commissioner Team in June 2022, bringing a wealth of marketing and PR experience to the team. Sadly Elayne had to step down from her role in December 2022 due to a family situation.

As we close 2022 we look forward to 2023 and an action packed year of adventures and activities.



Sue Bucknell (County Commissioner)

23rd May 2023

GIRLGUIDING HEREFORDSHIRE

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GIRLGUIDING HEREFORDSHIRE**

YEAR ENDED 31 DECEMBER 2022

I report to the trustees on my examination of the accounts of Girlguiding Herefordshire 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 2011 Act and in carrying out my examination I have followed all the 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.

Cole Bishop

Market Square Chambers
Bromyard
Herefordshire
HR7 4BP

Cole Bishop & Co

23rd May 2023

GIRLGUIDING HEREFORDSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2022**

	Notes	Un- Restricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
INCOME AND EXPENDITURE					
County Census		6989	-	6989	4540
Donations		94	-	94	10
Rent of field		640	-	640	771
Activities and Fundraising	2	24053	-	24053	5665
Investment Income:					
Interest Received		1744	-	1744	1443
TOTAL INCOME RESOURCES		<u>33520</u>	<u>0</u>	<u>33520</u>	<u>12429</u>
RESOURCES EXPENDED					
Direct Charitable Expenditure	3 & 4	34462	488	34950	25967
Fundraising & Publicity		50	-	50	-
Management & Administration of the Charity	5	999	-	999	877
		<u>35511</u>	<u>488</u>	<u>35999</u>	<u>26844</u>
NET RESOURCES FOR THE YEAR		<u>-1991</u>	<u>-488</u>	<u>-2479</u>	<u>-14415</u>
NET MOVEMENT IN FUNDS		<u>-1991</u>	<u>-488</u>	<u>-2479</u>	<u>-14415</u>
Close old accounts		-	-	-	3808
Prior year adjustments		-500	-	-500	-
Balances Brought Forward		<u>131788</u>	<u>36747</u>	<u>168535</u>	<u>179142</u>
Balances Carried Forward		<u>129297</u>	<u>36259</u>	<u>165556</u>	<u>168535</u>

The Accounting Policies and Notes on pages 5 to 7 form an integral part of these Accounts.

GIRLGUIDING HEREFORDSHIRE

BALANCE SHEET 31 DECEMBER 2022

	2022		2021	
	£	£	£	£
FIXED ASSETS				
Tangible Fixed Assets:				
Standard Stand		75		75
CURRENT ASSETS				
Stocks:				
Badges	5303		5030	
Debtors:				
Trade Debtors	1051		849	
Other Debtors	1252		1000	
Prepayments	300			
Cash at Bank & in Hand:				
Short Term Deposits	136246		141020	
Current Bank & Cash Balances	<u>28486</u>		<u>22280</u>	
	172638		170179	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Creditors & Accruals	<u>7157</u>		<u>1719</u>	
NET CURRENT ASSETS		<u>165481</u>		<u>168460</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>165556</u>		<u>168535</u>
FUNDS (Note 6)				
Unrestricted Funds				
General	126845		128590	
Others	<u>2452</u>		<u>3198</u>	
		129297		131788
Restricted Funds:				
Lynn Price (Memorial Fund)	219		307	
Uniform Fund	277		277	
Special Assistance Fund	1845		1845	
International Activities	32943		33343	
Growth	<u>975</u>	<u>36259</u>	<u>975</u>	<u>36747</u>
		<u>165556</u>		<u>168535</u>

Approved by the Trustees on 23rd May 2023 and signed on their behalf



Miss S Bucknell
County Commissioner

The Accounting Policies and Notes on pages 5 to 7 form an integral part of these financial statements.

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS 31 DECEMBER 2022

1. ACCOUNTING POLICIES

BASIS OF ACCOUNTING

The Financial Statements are prepared under the historical cost convention and in compliance with the Statement of Recommended Practice "Accounting by Charities".

FIXED ASSETS

All capital expenditure is now written off in the year of purchase.

In view of the small amounts involved no depreciation is provided against the cost of the fixed assets which will be written off in full at the time they are disposed of.

RESTRICTED FUNDS

These balances represent voluntary income, donations or grants from statutory authorities which have been received for the purposes noted in the name of the fund. The application of these funds is restricted by the expressed wishes of the donor or the terms of the grant.

STOCKS

Stocks are stated at the lower of costs and net realisable value.

2. INCOME FROM ACTIVITIES AND FUNDRAISING	2022	2021
Badges Sales	8181	5072
I C E	6354	95
London Trip	2944	-
Travel Grants	500	-
Training	598	33
Wellies and Wristbands	5476	-
Thinking Day	-	465
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	24053	5665

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS 31 DECEMBER 2022

3. UNRESTRICTED: DIRECT CHARITABLE EXPENDITURE

	2022 £	2021 £
District Grants	720	430
Travel Grants	500	-
Training Expenses	740	587
Badges Sold	7244	4741
I C E	6920	770
Wellies and Wristbands	6606	-
Queen's Jubilee	50	-
Brownies Day	1450	-
Shrewsbury Prison Trip	760	-
Rainbows Day	780	-
London Trip	2932	-
Volunteers Day	1272	1240
Award Ceremony	1237	-
Awards Celebration	1489	790
County Badges and Awards	1120	495
Capital Equipment	614	-
Donations	28	18
Unit Grants	-	13100
Thinking Day	-	1012
Outdoor Challenge	-	700
County Dream Day	-	100
Bear Hunt Badges	-	313
Region Celebration	-	325
New Leaders Gifts	-	281
Growing Guiding	-	178
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	34462	25080

4. RESTRICTED : DIRECT CHARITABLE EXPENDITURE

Travel Grants	400	-
Voucher Schemes	88	591
Uniform Grant	-	92
Growing Guiding	-	204
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	488	887

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS 31 DECEMBER 2022

5. UNRESTRICTED MANAGEMENT AND ADMINISTRATION

	2022 £	2021 £
Printing, Postage and Stationery	38	57
Travelling	257	256
Room Hire/Meeting Expenses	139	25
Subscriptions and Licences	260	160
Insurance	305	295
Flowers and Gifts	-	84
	<u>999</u>	<u>877</u>

The Association makes various grants to District Guide Associations and County Units to assist them in their running and to individuals who are undertaking travel to Guide events.
During the year grants were made to 2 (2021 - 0) individuals

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS	UNRESTRICTED FUND £	RESTRICTED FUND £	TOTAL £
Tangible Fixed Assets	75	-	75
Current Assets	136379	36259	172638
Current Liabilities	-7157	-	-7157
	<u>129297</u>	<u>36259</u>	<u>165556</u>

7. TRUSTEES REMUNERATION AND EXPENSES

There were no trustees' remuneration or other benefits for the year ended 31st December 2022 (£0 - 2021)

During the year 4 (2021 - 4) Trustees were reimbursed with the following expenses:-

	2022 £	2021 £
Postage and Stationery	39	57
Travelling	65	132
Training Expenses	956	357
Activities	489	693
Other Expenses	-	-
	<u>1549</u>	<u>1239</u>