

GIRLGUIDING HEREFORDSHIRE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2023

COLE BISHOP & CO
CHARTERED ACCOUNTANTS
BROMYARD

GIRLGUIDING HEREFORDSHIRE

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GIRLGUIDING HEREFORDSHIRE

COUNTY COMMISSIONERS REPORT January – December 2023

What a brilliant year 2023 has been for Girlguiding Herefordshire. We have managed to fit in lots of activities this year!

Our numbers are increasing with girls as well as volunteers, but not quite up to our pre-covid numbers. We have a growth plan and will continue to welcome more members into our organisation.

April 2023 saw the long awaited return of our County Weekends for leaders. Connect 23 was held at Foxlease in the New Forest, it was fantastic weekend sharing ideas with 34 of our leaders.

Our Big Rainbow Day Out took place in June 2023. 143 Rainbows and their Leaders had a fun packed day at the Cotswold Farm Park.

We supported 4 Brownie Units with transport costs to join Girlguiding Midlands trip to Drayton Manor Theme Park in July 2023.

August 2023 was Megamix 2023, a camp for Guides and Rangers held by Girlguiding Midlands in Beaudesert, Staffordshire. 66 Guides and their leaders joined in the festival style event with other Units from across the Midlands. We hosted a patrol of Guides from Girlguiding Gibraltar.

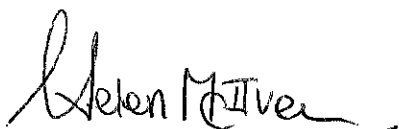
Our Rangers took part in the first ever Challenger Camp, aimed at those aged 13+ we showed them skills in bushcraft, experiencing internationals, crafts and team building with the Army Engagement Team.

Our mountain top moment came in October 2023 where we took 5 coaches filled with Brownies and their leaders to take part in an Astronights Sleepover at the London Science Museum. As the museum has a minimum number we were joined by some other Units from the Midlands. The girls took part in science based activities in the evening, bedded down on the floor of the museum before heading off in the morning for a trip on the London Eye. Lots of very tired girls and leaders returned home!

As we close 2023 we look forward to 2024 and another action packed year of adventures and activities.



Sue Bucknell (County Commissioner)



Helen McIlveen (Assistant County Commissioner)

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

YEAR ENDED 31 DECEMBER 2023

I report to the trustees on my examination of the accounts of Girlguiding Herefordshire 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').

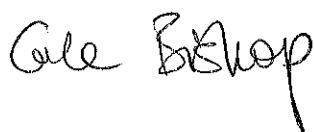
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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.



Market Square Chambers
Bromyard
Herefordshire
HR7 4BP

Cole Bishop & Co

10th September 2024

GIRLGUIDING HEREFORDSHIRE
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 DECEMBER 2023

	Notes	Un- Restricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOME AND EXPENDITURE					
County Census		11454	-	11454	6989
Donations		35	-	35	94
Rent of field		640	-	640	640
Activities and Fundraising	2	60262	-	60262	24053
Investment Income:					
Interest Received		3811	-	3811	1744
TOTAL INCOME RESOURCES		<u>76202</u>	<u>-</u>	<u>76202</u>	<u>33520</u>
RESOURCES EXPENDED					
Direct Charitable Expenditure	3 & 4	78599	1265	79864	34950
Fundraising & Publicity		-	-	-	50
Management & Administration of the Charity	5	1216	-	1216	999
		<u>79815</u>	<u>1265</u>	<u>81080</u>	<u>35999</u>
NET RESOURCES FOR THE YEAR		<u>(3613)</u>	<u>(1265)</u>	<u>(4878)</u>	<u>(2479)</u>
NET MOVEMENT IN FUNDS		<u>(3613)</u>	<u>(1265)</u>	<u>(4878)</u>	<u>(2479)</u>
Close a unit		200	-	200	-
Prior year adjustments		-	-	-	(500)
Balances Brought Forward		<u>129297</u>	<u>36259</u>	<u>165556</u>	<u>168535</u>
Balances Carried Forward		<u>125884</u>	<u>34994</u>	<u>160878</u>	<u>165556</u>

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

GIRLGUIDING HEREFORDSHIRE

BALANCE SHEET 31 DECEMBER 2023

	2023		2022	
	£	£	£	£
FIXED ASSETS				
Tangible Fixed Assets:				
Standard Stand		75		75
CURRENT ASSETS				
Stocks:				
Badges	5164		5303	
Debtors:				
Trade Debtors	4792		1051	
Other Debtors	1205		1252	
Prepayments	590		300	
Cash at Bank & in Hand:				
Short Term Deposits	117019		136246	
Current Bank & Cash Balances	<u>35764</u>		<u>28486</u>	
	164534		172638	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Creditors & Accruals	<u>3731</u>		<u>7157</u>	
NET CURRENT ASSETS		<u>160803</u>		<u>165481</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>160878</u>		<u>165556</u>
FUNDS (Note 6)				
Unrestricted Funds				
General	121953		126845	
Others	<u>3931</u>		<u>2452</u>	
		125884		129297
Restricted Funds:				
Lynn Price (Memorial Fund)	219		219	
Uniform Fund	237		277	
Special Assistance Fund	1845		1845	
International Activities	31718		32943	
Growth	<u>975</u>	<u>34994</u>	<u>975</u>	<u>36259</u>
		<u>160878</u>		<u>165556</u>

Approved by the Trustees on 10th September 2024 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 2023

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

	2023	2022
Badges Sales	7110	8181
I C E	180	6354
London Trip	2465	2944
Travel Grants	-	500
Training	4253	598
Wellies and Wristbands	-	5476
Clothing Sales	83	-
Duke of Edinburgh	1407	-
Astronights	40830	-
Rainbows day	2455	-
Subscription Grant	1070	-
Programme Funding	409	-
	<hr/>	<hr/>
	<u>60262</u>	<u>24053</u>

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS 31 DECEMBER 2023

3. UNRESTRICTED: DIRECT CHARITABLE EXPENDITURE

	2023 £	2022 £
District Grants	720	720
Travel Grants	-	500
Training Expenses	7681	740
Badges Sold	7085	7244
I C E	-	6920
Wellies and Wristbands	-	6606
Queen's Jubilee	-	50
Brownies Day	1475	1450
Shrewsbury Prison Trip	-	760
Rainbows Day	4146	780
London Trip	4080	2932
Volunteers Day	-	1272
Award Ceremony	-	1237
Awards Celebration	671	1489
County Badges and Awards	2119	1120
Capital Equipment	-	614
Donations	25	28
Duke of Edinburgh	1869	-
County Quiz	92	-
Astronights	46134	-
Megamix	2380	-
County Diary	122	-
Region Celebration	-	-
New Leaders Gifts	-	-
Growing Guiding	-	-
	<u>78599</u>	<u>34462</u>

4. RESTRICTED : DIRECT CHARITABLE EXPENDITURE

Travel Grants	1225	400
Voucher Schemes	-	88
Uniform Grant	40	-
	<u>1265</u>	<u>488</u>

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS 31 DECEMBER 2023

5. UNRESTRICTED MANAGEMENT AND ADMINISTRATION

	2023 £	2022 £
Printing, Postage and Stationery	25	38
Travelling	281	257
Room Hire/Meeting Expenses	92	139
Subscriptions and Licences	160	260
Insurance	344	305
Flowers and Gifts	314	-
	<u>1216</u>	<u>999</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 0 (2022 - 2) individuals

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	UNRESTRICTED FUND £	RESTRICTED FUND £	TOTAL £
Tangible Fixed Assets	75	-	75
Current Assets	129540	34994	164534
Current Liabilities	(3731)	-	(3731)
	<u>125884</u>	<u>34994</u>	<u>160878</u>

7. TRUSTEES REMUNERATION AND EXPENSES

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 (£0 - 2022)

During the year 4 (2022 - 4) Trustees were reimbursed with the following expenses:-

	2023 £	2022 £
Postage and Stationery	25	39
Travelling	281	65
Training Expenses	230	956
Activities	-	489
Other Expenses	266	-
	<u>802</u>	<u>1549</u>