

GIRLGUIDING HEREFORDSHIRE
FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2024

COLE BISHOP & CO
CHARTERED ACCOUNTANTS
BROMYARD

GIRLGUIDING HEREFORDSHIRE

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GIRLGUIDING HEREFORDSHIRE

COUNTY COMMISSIONERS REPORT January - December 2024

What a year of two halves 2024 has been for Girlguiding Herefordshire. We've continued to struggle for volunteers and have seen a steady decline in young members but despite this have continued to fill our calendar with exciting events and activities.

The effects of COVID remain for us and all unformed organisations but we have a composite growth plan in place and a team now dedicated to both growth, retention and external engagement.

We began actively recruiting for our first international in over 5 years during 2024 and began the process of fundraising to take 16 girls to Switzerland in 2025 for an ICE adventure.

All sections enjoyed our Thinking Day event in February 2024 nearly 600 girls taking part in a day of activities themed around the planets and space. A hugely enjoyable day, subsidised by County to deliver a value for money experience for everyone.

We supported Brownie units across the County with transport costs to the Region, Girlguiding Midlands Day at Drayton Manor, where over 240 girls enjoyed the activities and made new friends.

Our Rainbows enjoyed a Super Slumber sleepover where we had a weekend of fun, crafts and games. Nearly 40 girls attended and their leaders and the event was a brilliant success.

Our older guides and rangers participated in Challenger Camp25 and our leaders joined together at Connect24 our County Weekend at Dunfield House, Herefordshire for a weekend of training and getting to know one another.

2025 promises to be an exciting year as we see a change in County Team, supported by new ACC and DC's.



County Commissioner

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

YEAR ENDED 31ST DECEMBER 2024

I report to the trustees on my examination of the accounts of the above charity for the year ended 31st December 2024

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

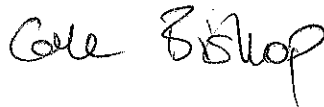
I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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 & Co
Market Square Chambers
Bromyard
Herefordshire
HR7 4BP

22nd October 2025

GIRLGUIDING HEREFORDSHIRE

STATEMENT OF FINANCIAL ACTIVITIES YEAR ENDED 31 DECEMBER 2024

	Notes	Un- Restricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOME AND EXPENDITURE					
County Census		12260	-	12260	11454
Donations		142	-	142	35
Rent of field		640	-	640	640
Activities and Fundraising	2	18446	-	18446	60262
Investment Income:					
Interest Received		5393	-	5393	3811
TOTAL INCOME RESOURCES		<u>36881</u>	<u>-</u>	<u>36881</u>	<u>76202</u>
RESOURCES EXPENDED					
Direct Charitable Expenditure	3 & 4	26943	450	27393	79864
Fundraising & Publicity		-	-	-	-
Management & Administration of the Charity	5	697	-	697	1216
		<u>27640</u>	<u>450</u>	<u>28090</u>	<u>81080</u>
NET RESOURCES FOR THE YEAR		<u>9241</u>	<u>(450)</u>	<u>8791</u>	<u>(4878)</u>
NET MOVEMENT IN FUNDS		<u>9241</u>	<u>(450)</u>	<u>8791</u>	<u>(4878)</u>
Close a unit		-	-	-	200
Balances Brought Forward		<u>125884</u>	<u>34994</u>	<u>160878</u>	<u>165556</u>
Balances Carried Forward		<u>135125</u>	<u>34544</u>	<u>169669</u>	<u>160878</u>

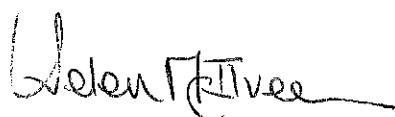
The Accounting Policies and Notes on pages 5 to 7 form an integral part of these Accounts.

GIRLGUIDING HEREFORDSHIRE

BALANCE SHEET 31 DECEMBER 2024

	2024		2023	
	£	£	£	£
FIXED ASSETS				
Tangible Fixed Assets:				
Standard Stand		75		75
CURRENT ASSETS				
Stocks:				
Badges	4951		5164	
Debtors:				
Trade Debtors	2207		4792	
Other Debtors	-		1205	
Prepayments	250		590	
Cash at Bank & in Hand:				
Short Term Deposits	142537		117019	
Current Bank & Cash Balances	<u>31017</u>		<u>35764</u>	
	180962		164534	
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Creditors & Accruals	<u>11368</u>		<u>3731</u>	
NET CURRENT ASSETS		<u>169594</u>		<u>160803</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>169669</u>		<u>160878</u>
FUNDS (Note 6)				
Unrestricted Funds				
General	130086		121953	
Others	<u>5039</u>		<u>3931</u>	
		135125		125884
Restricted Funds:				
Lynn Price (Memorial Fund)	219		219	
Uniform Fund	237		237	
Special Assistance Fund	1845		1845	
International Activities	31268		31718	
Growth	<u>975</u>	<u>34544</u>	<u>975</u>	<u>34994</u>
		<u>169669</u>		<u>160878</u>

Approved by the Trustees on 29th April 2025 and signed on their behalf



Mrs H McIlveen
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 2024

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	2024	2023
Badges Sales	5958	7110
I C E	70	180
London Trip	-	2465
Training	-	4253
Clothing Sales	55	83
Duke of Edinburgh	56	1407
Astronights	-	40830
Rainbows day	535	2455
Subscription Grant	-	1070
Programme Funding	-	409
Thinking Day	2812	-
Big Rainbow Super Slumber	158	-
Connect 24	2835	-
Quiz Night	60	-
Festive 2024	5540	-
County Shop Donation	367	-
	<hr/> 18446 <hr/>	<hr/> 60262 <hr/>

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS

31 DECEMBER 2024

3. UNRESTRICTED: DIRECT CHARITABLE EXPENDITURE

	2024	2023
	£	£
District Grants	810	720
Training Expenses	816	7681
Badges Sold	5552	7085
Brownies Day	-	1475
Rainbows Day	732	4146
London Trip	-	4080
Awards Celebration	1317	671
County Badges and Awards	580	2119
Donations	27	25
Duke of Edinburgh	84	1869
County Quiz	-	92
Astronights	-	46134
Megamix	-	2380
County Diary	-	122
Thinking Day	4708	-
Intops	372	-
County Camp	1065	-
Big Rainbow Super Slumber	157	-
Connect 24	4363	-
Festive 2024	6008	-
Subscriptions Support	154	-
Capital Equipment	198	-
	<u>26943</u>	<u>78599</u>

4. RESTRICTED : DIRECT CHARITABLE EXPENDITURE

Travel Grants	450	1225
Uniform Grant	-	40
	<u>450</u>	<u>1265</u>

GIRLGUIDING HEREFORDSHIRE

NOTES TO THE ACCOUNTS 31 DECEMBER 2024

5. UNRESTRICTED MANAGEMENT AND ADMINISTRATION

	2024 £	2023 £
Printing, Postage and Stationery	-	25
Travelling	133	281
Room Hire/Meeting Expenses	120	92
Subscriptions and Licences	-	160
Insurance	329	344
Flowers and Gifts	20	314
County Commissioner Uniform	95	
	<u>697</u>	<u>1216</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 1 (2023 - 0) individuals

6. ANALYSIS OF NET ASSETS BETWEEN FUNDS	UNRESTRICTED FUND £	RESTRICTED FUND £	TOTAL £
Tangible Fixed Assets	75	-	75
Current Assets	146148	34544	180692
Current Liabilities	(11368)	-	(11368)
	<u>134855</u>	<u>34544</u>	<u>169399</u>

7. TRUSTEES REMUNERATION AND EXPENSES

There were no trustees' remuneration or other benefits for the year ended 31st December 2024
(£0 - 2023)

During the year 2 (2023 - 4) Trustees were reimbursed with the following expenses:-

	2024 £	2023 £
Postage and Stationery	-	25
Travelling	10	281
Training Expenses	-	230
Other Expenses	383	266
	<u>393</u>	<u>802</u>