

Charity number
524559

Staffordshire County Guide Association

Report and Financial Statements

For the Year Ended

5 April 2022

Staffordshire County Guide Association

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Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Charity registration number
524559

Registered Office and County Headquarters
St Peter's School Site, Church Lane, Hixon, Staffs, ST18 0PS

Trustees

Trustees who served during the year and up to 11th October 2022

Catriona Aileen Kerr	County Commissioner
Alison Jane Holmes	County Commissioner
Penelope Louise Williams	Assistant County Commissioner
Christine James	Assistant County Commissioner
Catherine Anne Fettes	County Treasurer
Division Commissioners:	
Patricia Ann Sage	Girlguiding Burton Division
Jennifer Cassell	Girlguiding Cannock Division
Fiona Roberts until 28.03.22	Girlguiding Lapley Division
Rachel Aston WEF 01.10.22	Girlguiding Lapley Division
Claire Keen until 01.08.22	Girlguiding Leek Division
Victoria Smith WEF 01.08.22	Girlguiding Leek Division
Samantha Kathryn Abell	Girlguiding Lichfield Division
Lisa Marie Miller	Girlguiding Longton Division
Ruth Farrell until 07.10.22	Girlguiding Newcastle Division
Trudy Reale WEF 01.07.22	Girlguiding Newcastle Division
Helen Mary Bernadette Norbury until 01.09.22	Girlguiding Rugeley Division
Dyanne Sargeant WEF 01.09.22	Girlguiding Rugeley Division
Kim Waldron	Girlguiding Stafford Division
Antonia Ryan until 31.12.21	Girlguiding Stoke-on-Trent North Division
Karen Poyser 01.01.22	
Debra Kay Jolley WEF 01.02.22	Girlguiding Stoke-on-Trent South Division
Jill Piggott	Girlguiding Stone and Eccleshall Division
Debra Ann Turner	Girlguiding Stone Outward Division
Katherine Lucy Plant until 28.09.22	Girlguiding Tamworth Division
Denise Wheat	Girlguiding Threapwood Division
Tracey Mary Chamberlain	Girlguiding Uttoxeter Division

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Independent Examiner

David Fox
Walletts, Chartered Certified Accountants
Adventure Place, Hanley, Stoke on Trent, Staffs. ST1 3AF

Bankers

Barclays Bank plc
36 Town Road, Hanley, Stoke on Trent, Staffs. ST1 2PJ
Co-op Bank
2 Town Road, Hanley, Stoke on Trent, Staffs. ST1 2JE

Investment Advisors

Brewin Dolphin Securities Ltd
Highpoint, Festival Way, Stoke on Trent, Staffs. ST1 5BG

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

The Trustees present their report along with the financial statements of the charity for the financial year ending 5th April 2022.

Structure, Governance and Management

Governing Document

Staffordshire County Guide Association was established as a charity in England and Wales (number 524559) on 1st January 1961.

Staffordshire County Guide Association operates under the name of 'Girlguiding Staffordshire'

Appointment of Trustees

The County Commissioner is appointed for a term of five years. Two joint County Commissioners were appointed in September 2019.

The Assistant County Commissioner is appointed for a term, which does not extend beyond the finishing date of the County Commissioner's appointment, but they may be reappointed immediately in the same or another capacity.

A Division Commissioner becomes a Trustee of the charity upon her appointment as a Division Commissioner. She is appointed by the County Commissioner in consultation with all the District Commissioners and Advisers within the Division. The appointment is for three years with an extension of two further years available.

The Trustees are also known as the County Executive Committee and are responsible for the direction and general development of the principles, aims, policy, organisation, and rules of the Association. An item referring to conflict of interests is addressed at the start of an executive meeting.

A Finance & Headquarters Committee, being a sub-committee formed from the Executive Committee is responsible for the finances of the County. The Finance & Headquarters Committee consists of: the County Commissioner/s, / Assistant County Commissioner/s, County Treasurer, County Finance Officer, two Division Commissioners, and one unit leader.

The Finance & Headquarters Committee meets at least three times a year.

Trustee Induction and Training

New Division Commissioners follow a Girlguiding Induction Programme and are appointed a mentor and encouraged to attend appropriate trainings. Each Division Commissioner is responsible for the management within her Division.

Safeguarding The Children In Our Care

Girlguiding Staffordshire follows the policy of Girlguiding to safeguard its members from physical, sexual, and emotional harm while participating in Guiding activities. Girlguiding takes all reasonable steps to ensure that, through relevant procedures including DBS (Disclosure and Barring Service) checks and training, children, young people and adults taking part in Guiding activities do so in a safe environment. All leaders working with children will undertake Safe Space training in accordance with Girlguiding UK and complete a First Aid Training Course as part of the leadership training. Safe Space training has four levels each being appropriate for the level at which they are volunteering.

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Structure, Governance and Management Continued

Organisation

Girlguiding is organised in a number of areas in order to provide support and channels for two-way communication. This structure also allows the young members, leaders, and commissioners the opportunity to make decisions and take responsibility.

Units are grouped into Districts, Districts into Divisions and Divisions into a County. The County Advisor teams manage each stream of our work which is working very effectively to support the membership. Training and support has been given to the members who have accepted these roles.

All girl members and adult volunteers are recorded on the secure Girlguiding online database known as GO (Guiding Organiser).

All units received subscription invoices online, these included Girlguiding, Girlguiding Midlands, and Girlguiding Staffordshire levies. The payment process in 2022 went well.

As at the 5 April 2022 membership of Girlguiding Staffordshire is recorded as follows:

18 Divisions

43 Districts

436 units made up as follows: 126 Rainbow Guide, 170 Brownie, 109 Guide, and 27 Ranger.

Girlguiding Staffordshire appreciates the support and friendship of the Trefoil Guild members, these may be new, former or present adult members of Girlguiding, who are always willing to help with various events and projects and support the girls.

The county continues to train leaders to use the GO Database and develop their skills to make the best possible use of this administrative tool.

Girlguiding's online recruitment tool allows people to join guiding at any level via a dedicated area on the web site and is very effective. We continue to develop initiatives to manage the waiting lists of girls wishing to join units across the county. This will see more leaders and girls benefiting from the opportunities Girlguiding Staffordshire has to offer.

The County employs four part-time staff. These are permanent contracts. The county has 66 hours per week paid support.

Related parties

As an active member of Staffordshire Council of Voluntary Youth Services (SCVYS), members of Girlguiding Staffordshire have had the opportunity to network with other voluntary organisations in the county at events organised by SCVYS.

Mrs Julie Tanner is the county's representative on the SCVYS Executive Committee as a Trustee.

Girlguiding Staffordshire has worked hard to provide SCVYS with up-to-date information on membership and school use and appreciates the generosity of Staffordshire County Council, via SCVYS, for their continued financial support with school lettings charges. We are aware that this financial support will be reduced or withdrawn during the financial year due to local government cuts to the volunteer sector.

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Structure, Governance and Management Continued

Risk Management

The committee actively reviews the major risks that the charity faces on a regular basis and believes that maintaining reserves at the current levels combined with an annual review of the controls over key financial systems will continue to provide sufficient resources through adverse economic conditions. A financial risk assessment has been undertaken during the year and will be reviewed on an annual basis.

The committee regularly examines other operational and business risks faced by the charity and confirms that systems have been established to mitigate any significant risks.

Public Benefit

When planning the activities of Girlguiding Staffordshire, the trustees considered the Charity Commission's guidance on public benefit and in particular the specific guidance to charities for the advancement of citizenship or community development. They are of the opinion that, the following objectives and activities together with the achievements demonstrate, the public benefit of the work of Girlguiding Staffordshire. Many units have carried out service in their local communities and worked with other community groups for the benefit of many.

Objectives and activities

The charity was established with the aim of enabling girls to mature into confident, capable, and caring women, who are able to make the most of their potential in career, home and personal life and be willing as citizens to contribute to their community and the wider world.

As part of Girlguiding, members of Girlguiding Staffordshire are encouraged to 'learn by doing' with five distinct elements known as 'The Five Essentials':

- Working together in small groups
- Being involved in decision making as individuals and as groups
- Experiencing a balanced and varied programme of activities
- Caring for the individual in a safe and supportive environment
- Sharing a commitment to a common standard

Achievements and Performance

The Guiding programme allows members of Girlguiding Staffordshire to experience activities suited to the abilities and needs of each individual; the structure of the sections and age groupings makes this possible. The programme for all sections continues to run successfully, with many activities adapted for virtual Guiding meetings that have regularly been held for all sections across the County. Training for leaders has been delivered to equip members with the skills required.

Rainbows:	5-7 years	Brownies:	7-10 years
Guides:	10-14 years	Rangers :	14-18 years
Inspire	18 -30 years	Leaders	18 -

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Achievements and Performance continued

Training and Qualifications

Girlguiding Staffordshire has continued to provide training sessions for leaders, mentors, and commissioners.

- Training sessions for Rainbow, Brownie, Guide and Ranger Leaders
- (SLIP) Staffordshire Leadership Induction Programme is offered several times a year to new leaders
- "Going away with scheme" to enable leaders to safely run Camps and Holidays
- 1st Response (First Aid) Qualification courses
- Safeguarding (Safe Space) sessions at 4 levels are offered
- Commissioner Training
- Update sessions for Leadership Qualification Mentors
- Girlguiding has continued to offer online training in a range of subjects

It is a requirement that one leader from each unit has received first response training. Under the direction of a dedicated First Response Coordinator our expanding team have delivering courses on a regular basis.

It is a requirement that each volunteer receives Safe Space Training to a level required for their role. Our trainers have continued to offer this.

Qualifications gained have included:

31 Girlguiding Leadership Qualifications + 24 Module one only qualifications

Specialist Training Events

Face to face training opportunities were resumed in September 2021. In addition to these Zoom meetings have been included as a method of delivery of such sessions

Public Relations

We continue to use our social media platforms for advertising our events and challenges. Facebook, Instagram, Flickr, Tiktok, You Tube and our Girlguiding Staffordshire app continue to see a large footfall. They have remained invaluable.

International

Sadly the majority of international adventures planned for 2021 had to be postponed.

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Achievements and Performance continued

Young Members

Unit programmes have continued to be offered, delivering high quality activities and experiences to our young people. Many units continued offering their girls virtual meetings with others distributing packs of activities for the girls to do at home. Many have returned to face to face meetings, or a combination of the two.

A number of young members have achieved prestigious awards. These are an exciting part of the Girlguiding programme and can only be achieved by much work on the part of the girls.

9	members gained Young Leaders Qualification
1	Ranger Gold Awards
24	Guide Gold Awards
62	Brownie Gold Awards
63	Rainbow Gold Awards

525	Bronze Awards across all sections
245	Silver Awards across all sections

Two County virtual units were continued, the Guide unit successfully welcomed 32 girls from across the County, and the Ranger unit approximately 8 young people, who otherwise wouldn't have been able to access Girlguiding during this time.

General Report

Despite it being another challenging year for our leaders we are immensely proud of their determination to continue guiding no matter what the world throws at them! We started the year still unable to meet face to face with many of our units continuing to engage girls through virtual meetings and by keeping in touch in many ways from emails to hand-delivered activity packs. We'd like to thank each and every one of our volunteers for their time and the care they have given so willingly to keep Girlguiding going in Staffordshire.

As a county we've continued to offer events and training for our members albeit in a very different way than ever before. Our young members enjoyed our Very Green Christmas virtual activity day as well as our fabulous 4 Nations virtual sleepover and other virtual events such as Laughing Yoga virtual yoga sessions and Jumping Clay virtual craft sessions. We're so proud of the resilience that our young members have shown and their willingness to adapt to a new way of being a member of Girlguiding.

In January 2021 we launched our "I Love Staffordshire" challenge badge. The challenge badge explores the 17 divisions in the county and suggests an outdoor activity, craft, food activity and pen & paper challenge associated to each division.

Examples include: cooking up a "lobby" for Stoke North Division; creating a mini music festival in your garden for Lapley Division, home to V Fest; designing your own roller coaster for Threapwood Division, home of Alton Towers; and tie-dying an item of clothing for Leek Division a major producer of textiles following the industrial revolution.

Annual Review

The annual review was held in December 2021 and was well attended.

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Achievements and Performance continued

Team Leads

The county advisers continued to meet on a regular basis, headed by their team leads and continue to add to the county calendar. They support Divisions and meet with Division Advisors.

Awards

The County continues to promote awards for adults across the county and this has resulted in more awards being presented. The Annual Presentation for Adults awards at Sandon Hall was held in November 2021 (with a second event to retrospectively recognise those awarded during 2020, but unable to be presented). It provided the opportunity to show how much we value our leaders and supporters and celebrate service awards for those who have given 20+ years of service.

In addition, Girlguiding Staffordshire Awards and Girlguiding Good Service Brooches were presented.

Trefoil Guild

The Staffordshire Trefoil Guild, former members of Girlguiding of all ages, is a successful organisation with over 350 members who are keen to provide support and assistance for many Guiding activities. Many members of the Trefoil Guild assist with the county's events and we are most grateful for this support.

Resources

The County Headquarters is an excellent multi-purpose building used for a variety of activities including trainings, meetings, residential events and the administration of the county. During the year we been fortunate to receive a number of grants from the local council with regard to loss of income during the pandemic.

The committee continues to oversee the maintenance and finances of Owls Nest and Chantry House, properties belonging to Girlguiding Staffordshire and Girlguiding West Mercia at Beaudesert Campsite.

Girlguiding Midland Region

Six members were presented with the Regional Chief Commissioner Award at a ceremony in Barton under Needwood in October 2021.

The County Commissioners attended virtual Regional Executive Meetings and Team Leads have represented the county at numerous virtual events and trainings.

Legacy

A legacy was received from the late Mrs Sue Smith.

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Financial Review

Principal Funding Source

The principal funding source continues to be the county share of the annual subscription

Investment Policy

The trustees have the power to invest in such assets as they see fit. An investment portfolio is currently held and is managed by Brewin Dolphin Securities Ltd. A meeting was held with Brewin Dolphin to review the portfolio

Reserves Policy

The trustees have strived to maintain free reserves in unrestricted funds at a level which equates to approximately twelve months unrestricted expenditure. This policy would provide sufficient funds to ensure the continuation of the charitable activities for at least that period.

The balance of free reserves at the year-end, being unrestricted reserves not designated or invested in fixed assets, at the balance sheet date was £605,524

The trustees are confident that this amount together with the income from planned events will be sufficient to enable all of the charitable activities to continue for at least the period of twelve months.

Volunteers

Girlguiding Staffordshire is essentially run by volunteers. With the exception of the work carried out by four part time employees of the charity, all activities are carried out on a voluntary basis. The financial statements set out the results for the year but do not reflect the considerable and vital support given by all connected with Girlguiding across Staffordshire.

Future Strategy

As we emerge from the pandemic, we look forward to units returning to face-to-face Guiding. We will be looking at various initiatives to grow the membership numbers for both volunteers and young members. The County Strategy, following the theme of the National Plan, will now be taken forward and the range of activities and opportunities to be offered to young members will be expanded as the removal of restrictions allows.

Girlguiding Staffordshire will continue to offer a vibrant and diverse programme in a safe and secure environment that supports our leaders and young members as they emerge from a very challenging period.

We will continue to offer a blended model of virtual and face to face meetings and trainings for both Adult and Young members.

Staffordshire County Guide Association
Reference and administrative details of the charity
For the year ended 5 April 2022

Statement of Trustees' Responsibilities

Charity Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence

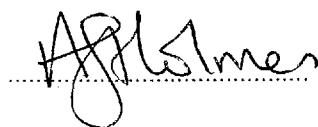
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Independent Examiner

The trustees intend to ask Walleys Chartered Certified Accountants to undertake the independent examination of the Charity in the following year.

Approval

This report was approved by the trustees on the date shown below and signed on their behalf by:



County Commissioner

Dated:

28/11/2022

**Report of the Independent Examiner
to the Trustees of
Staffordshire County Guide Association**

I report to the trustees on my examination of the accounts of Staffordshire County Guide Association (the Trust) for the year ended 5 April 2022, which are set out on pages 12 to 25.

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.

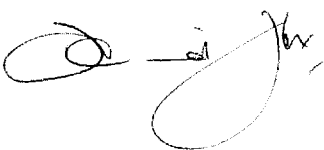
Independent examiner's statement

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.

Signed:



Dated: 06.12.2022

David Fox FCCA
Independent Examiner

WCCA Limited T/A Walleys
Chartered Certified Accountants
Adventure Place
Hanley
Stoke on Trent
Staffordshire
ST1 3AF

Staffordshire County Guide Association
Statement of Financial Activities
for the year ended 5 April 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 TOTAL £	2021 TOTAL £
Income					
Donations, grants and legacies	2	65,783	401	66,184	85,888
Other trading activities	4	14,928	-	14,928	12,544
Investments	3	9,150	-	9,150	10,090
Charitable activities					
Event receipts and collections	5	8,103	31,016	39,119	4,459
Other income		173	-	173	72
<i>Total income</i>		<u>98,137</u>	<u>31,417</u>	<u>129,554</u>	<u>113,053</u>
Expenditure					
Expenditure on raising funds					
Fundraising trading: cost of goods sold and other costs	4	11,395	-	11,395	7,881
Investment management fees		2,741	-	2,741	2,453
Charitable activities					
Grants payable	6	-	-	-	(145)
Event costs	7	12,936	-	12,936	7,976
General guiding costs	8	73,538	4,114	77,652	68,527
Other costs	9	6,461	-	6,461	5,070
<i>Total expenditure</i>		<u>107,071</u>	<u>4,114</u>	<u>111,185</u>	<u>91,762</u>
<i>Net income (expenditure) before transfers</i>		(8,934)	27,303	18,369	21,291
Transfers					
Gross transfer between funds	17	-	-	-	-
<i>Net income (expenditure) and net movement in funds before gain and losses</i>		(8,934)	27,303	18,369	21,291
Net gains (losses) on investments	10	17,572	-	17,572	75,572
<i>Net movement in funds</i>		<u>8,638</u>	<u>27,303</u>	<u>35,941</u>	<u>96,863</u>
Reconciliation of Funds					
<i>Total funds brought forward</i>		793,583	3,713	797,296	700,433
<i>Total funds carried forward</i>		<u>802,221</u>	<u>31,016</u>	<u>833,237</u>	<u>797,296</u>

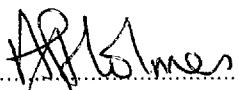
All incoming resources and resources expended derive from continuing activities.

The notes on pages 15 to 25 form part of these accounts

Staffordshire County Guide Association
Balance Sheet
as at 5 April 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	13	143,461	149,478
Investments	14	357,182	342,944
<i>Total fixed assets</i>		500,643	492,422
Current assets			
Stocks		8,061	9,881
Debtors	15	83,155	85,640
Cash at bank and in hand		397,164	331,871
<i>Total current assets</i>		488,380	427,392
Liabilities			
Creditors: amounts falling due within one year	16	155,786	122,518
<i>Net current assets</i>		332,594	304,874
<i>Total assets less current liabilities (being net assets)</i>		833,237	797,296
The funds of the charity:			
Restricted funds	17	31,016	3,713
Unrestricted income funds:	17		
Designated funds		53,236	54,732
General funds		748,985	738,851
<i>Total unrestricted funds</i>		802,221	793,583
<i>Total charity funds</i>		833,237	797,296

The financial statements were approved by the trustees and signed on their behalf by:


A Holmes
County Commissioner


C Kerr
County Commissioner

Dated 28/11/2022

Dated 28/11/22

Staffordshire County Guide Association
Statement of Cashflows
as at 5 April 2022

	Notes	2022 £	2021 £
Net cash used in operating	21	<u>53,558</u>	<u>65,099</u>
<i>Cash flows from investing</i>			
Interest and dividends		9,150	10,090
Purchase of furniture and equipment		(2,390)	(1,425)
Purchase of new investments		(166,589)	(27,241)
Proceeds from sale of fixed assets		1,641	-
Proceeds from sale of investments		169,923	32,664
Net cash provided by investing		<u>11,735</u>	<u>14,088</u>
<i>Cash flows from financing</i>			
Repayment of borrowing		-	-
Cash inflow from new borrowings		-	-
Net cash provided by financing		<u>-</u>	<u>-</u>
Change in cash and cash		65,293	79,187
Cash and cash equivalent brought		331,871	252,684
Cash and cash equivalents carried		<u><u>397,164</u></u>	<u><u>331,871</u></u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2022

1 Accounting policies

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation of accounts

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The association constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

Income

Income is recognised in the period in which the charity is entitled to receipt and the amount can be measured with reasonable certainty. Donated equipment is included at the value to the charity where this can be quantified and a third party is bearing the cost. Grants are recognised when received. Receipts for events in future periods are deferred to the period of the event. No amounts are included in the financial statements for services donated by volunteers.

Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs that relate to the category.

Fund raising costs are direct costs incurred in the purchase of goods for resale together with related expenses.

Training and travel grant requests are received from Leaders to assist with the cost of approved camp and international events. The request is considered by the trustees and if successful a grant will be made to the individual Leader on the basis of :-

County Trips - 30% of cost for each leader and cost of one place. Region Trips - 30% for leaders and 10% for girls. Private Trips with no service £500. Private Trips with service element £1,000.

Costs previously analysed as support costs being those costs incurred directly in support of charitable expenditure of the charity have been included as general guiding costs within the summary of costs of charitable activities.

Other costs represent cost associated with constitutional and statutory requirements of the charity.

Accounting policies continued

Restricted funds

Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund, together with a fair allocation of management and support costs.

Unrestricted funds

Unrestricted funds are donations and other income received or generated for the objects of the charity without a further specified purpose and are available as general funds.

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2022

Designated funds

Designated funds are unrestricted funds earmarked by the trustees for particular purposes.

Fixed assets and depreciation

Fixed assets over the value of £250 are capitalised at cost.

Depreciation is provided by the charity to write off the cost of tangible fixed assets over their estimated useful economic lives as follows:

Freehold land	Nil
Freehold buildings	50 years straight line and 10% per annum straight line
Fixtures and fittings	20% per annum reducing balance and 20% per annum straight line

Investments

Listed investments are stated at valuation - gains or losses arising from disposals of fixed asset investments and movement in valuation are treated as part of the result for the year and included in the Statement of Financial Activities. Unlisted investments are stated at cost.

Stocks

Purchased stocks are valued at the lower of cost or net realisable value after making due allowance for any obsolete or slow-moving items.

Finance and operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities over the period that they are incurred.

2 Donations, grants and legacies

	Unrestricted £	Restricted £	2022 £	2021 £
County share of subscription	44,694	-	44,694	39,474
Miscellaneous subs	413	-	413	282
Miscellaneous donations	2,328	-	2,328	240
Legacy - S Smith	1,418	-	1,418	-
Grants	-	-	-	1,000
COVID19 government grants	16,930	401	17,331	44,892
	<u>65,783</u>	<u>401</u>	<u>66,184</u>	<u>85,888</u>

3 Investments

	Unrestricted £	Restricted £	2022 £	2021 £
Listed investments				
Dividends	9,099	-	9,099	9,969
Cash investments and settlements pending				
Bank interest	51	-	51	121
	<u>9,150</u>	<u>-</u>	<u>9,150</u>	<u>10,090</u>

The above income relates to investments held in the UK.

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2022

4 Other trading activities	Unrestricted £	Restricted £	2022 £	2021 £
Trading income				
Goods and publications	1,366	-	1,366	864
Sales of badges	10,405	-	10,405	9,519
Rental income - Beaudesert	3,157	-	3,157	2,161
Total incoming resources	14,928	-	14,928	12,544
Trading expenditure				
Goods and publications	2,223	-	2,223	262
Purchase of badges	9,152	-	9,152	7,599
Miscellaneous fund raising costs	20	-	20	20
Total outgoing resources	11,395	-	11,395	7,881
Net fund raising income	3,533	-	3,533	4,663
5 Charitable activities				
Event receipts and collections	Unrestricted £	Restricted £	2022 £	2021 £
Training receipts	652	-	652	(291)
County guiding events:				
Miscellaneous events	5,651	-	5,651	4,750
Fundraising - Firepit income	1,800	-	1,800	-
International guiding				
Fundraised element of income in respect of cancelled trips due to COVID pandemic		31,016	31,016	-
	8,103	31,016	39,119	4,459

Staffordshire County Guide Association
Notes to the Financial Statements
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Incoming resources from charitable activities continued

Event receipts and collections

Amounts received for future guiding events are not included but are carried forward as received in advance and included in creditors (Note 16).

At the balance sheet date, the details of the amounts carried forward was as follows:

	2022 £	2021 £
County guiding events:		
Miscellaneous events	-	-
Cancelled International guiding events:		
Cayman 2020	4,158	-
Iceland 2021	235	-
International guiding events:		
Cayman 2020	-	47,700
Scotland 2020	-	3,514
Iceland 2021	-	23,903
Finland	6,817	3,810
Kenya - Adults	28,864	28,817
Kenya - Girls	31,036	10,361
Iceland 2023	500	-
Unity 2022 event	78,318	-
	<u>149,928</u>	<u>118,105</u>

Charitable expenditure

6 Grants payable	Unrestricted £	Restricted £	2022 £	2021 £
Training and travel grants	-	-	-	(145)
(Net of refunds)	<u>-</u>	<u>-</u>	<u>-</u>	<u>(145)</u>

Training and travel grant requests are received from Leaders to assist with the cost of approved camp and international events. The request is considered by the trustees and if successful a grant will be made to the individual Leader on the basis of :-

County Trips - 30% of cost for each leader and cost of one place. Region Trips - 30% for leaders and 10% for girls. Private Trips with no service £500. Private Trips with service element £1,000.

Staffordshire County Guide Association
Notes to the Financial Statements
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7 Event costs	Unrestricted £	Restricted £	2022 £	2021 £
Training expenses	2,812	-	2,812	1,941
County guiding events:				
Miscellaneous events	5,075	-	5,075	6,035
International guiding events:				
Kenya 2023	252	-	252	-
International guiding events unrecovered costs due to COVID cancellation				
Cayman 2020	3,337	-	3,337	-
Iceland 2020	1,165	-	1,165	-
Scotland 2020	295	-	295	-
International expenses	-	-	-	-
	<u>12,936</u>	<u>-</u>	<u>12,936</u>	<u>7,976</u>

Amounts of expenditure for future guiding events are not included above but are carried forward and included in prepayments (Note 15).

At the balance sheet date the details of the amounts carried forward was as follows:

	2022 £	2021 £
County guiding events:		
Miscellaneous events	-	1,680
International guiding events:		
Cayman	-	3,337
Finland	4,409	640
Iceland	8,375	9,540
Scotland	-	295
Kenya - Adults	4,830	25,564
Unity camp	8,275	-
	<u>25,889</u>	<u>41,056</u>

Staffordshire County Guide Association
Notes to the Financial Statements
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8 General guiding costs	Unrestricted £	Restricted £	2022 £	2021 £
Guide Association subscriptions	873	-	873	536
Expenses claimed	901	-	901	61
Grants paid to commissioners	540	-	540	630
Wage costs	36,728	401	37,129	34,859
Printing, stationery and postage	2,174	-	2,174	2,458
Lease of equipment	841	-	841	841
Insurance	2,620	-	2,620	2,505
Heat, light and water	2,793	-	2,793	2,385
Cleaning expenses	1,741	-	1,741	1,459
Repairs and maintenance	14,613	3,713	18,326	13,392
Telephone charges	1,995	-	1,995	1,027
Donations and presentations	557	-	557	10
Legal and professional	396	-	396	396
Rebranding costs	-	-	-	-
Depreciation	8,070	-	8,070	7,968
Profit on disposal of assets	(1,304)	-	(1,304)	-
	<u>73,538</u>	<u>4,114</u>	<u>77,652</u>	<u>68,527</u>
9 Other costs	Unrestricted £	Restricted £	2022 £	2021 £
Annual report and AGM costs	488	-	488	-
Independent examiners fees	3,140	-	3,140	2,915
Bank charges	596	-	596	485
Sundry expenses	2,237	-	2,237	1,670
	<u>6,461</u>	<u>-</u>	<u>6,461</u>	<u>5,070</u>
10 Net gains (losses) on investments	Unrestricted £	Restricted £	2022 £	2021 £
Unrealised investment gains/(losses) per note 14	8,997	-	8,997	72,679
Realised investment gains/(losses)	8,575	-	8,575	2,893
	<u>17,572</u>	<u>-</u>	<u>17,572</u>	<u>75,572</u>
11 Net resources			2022 £	2021 £
This is stated after charging:				
Independent examiners fees			3,140	2,915
Depreciation and other amounts written off tangible fixed assets: owned by the charity			8,070	7,968
Operating leases			841	841
Hire of plant and machinery				

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2022

12 Employees and staff costs

The average weekly number of staff employed by the charity during the year, analysed by category, was as follows:

	2022	2021
Administration - (Part time)	4	4

The aggregate payroll costs of the above was:

	2022 £	2021 £
Wages and salaries	36,361	34,152
Pension contributions - defined contribution scheme	768	707
Social security costs	-	-
	<u>37,129</u>	<u>34,859</u>

No employee earned more than £60,000 per annum. (2021: None).
 No remuneration was paid to the trustees during the year (2021: Nil).

	2022 £	2021 £
Grants and expenses paid to the trustees during the year		
Grants of £45 each were paid to 12 Division Commissioners during the year (2021: 14). The Division Commissioners are listed on page 1.	540	630
Reimbursement of out of pocket expenses together with travelling expenses were paid to 3 trustees during the year. (2021: 6)	901	411

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2021	262,216	78,565	340,781
Additions	-	2,390	2,390
Disposals	-	(4,343)	(4,343)
	<u>262,216</u>	<u>76,612</u>	<u>338,828</u>
At 5 April 2022			
Depreciation			
At 6 April 2021	121,174	70,129	191,303
Charge for the Year	5,548	2,522	8,070
On Disposals	-	(4,006)	(4,006)
	<u>126,722</u>	<u>68,645</u>	<u>195,367</u>
At 5 April 2022			
Net book value			
At 5 April 2022	<u>135,494</u>	<u>7,967</u>	<u>143,461</u>
At 6 April 2021	<u>141,042</u>	<u>8,436</u>	<u>149,478</u>

No depreciation has been charged on land at a cost of £10,000 included above.

The fixed assets above do not include a County Diamond Trefoil Brooch that was gifted to Staffordshire County Guide Association previously. The brooch is currently insured for £3,500.

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2022

14 Fixed asset investments - listed investments	2022	2021
	£	£
Valuation:		
At 6 April 2021	342,943	272,795
Additions	166,591	27,241
Disposals	(161,348)	(29,771)
	<u>348,186</u>	<u>270,265</u>
(Decrease) / Increase in market value	8,996	72,679
	<u>357,182</u>	<u>342,944</u>
At 5 April 2022		
	2022	2021
	£	£
The cost value at the balance sheet date of listed investments was	<u>251,882</u>	<u>221,232</u>
	2022	2021
	£	£
The investments are held to provide an investment return for the charity.		
The amounts of dividends received during the year amounted to	<u>9,099</u>	<u>9,969</u>
	2022	2021
	£	£
The analysis of stocks and shares held are as follows:		
Companies within the UK	136,444	138,549
Companies outside the UK	220,738	204,395
	<u>357,182</u>	<u>342,944</u>
Total of valuation		
Holdings of stocks and shares are in a wide variety of companies, none of which are considered to be material in context of the investment portfolio.		
15 Debtors: amounts falling due within one year	2022	2021
	£	£
Trade debtors	3,810	665
Other debtors	48,867	38,456
Prepayments and accrued income	30,478	46,519
	<u>83,155</u>	<u>85,640</u>
16 Creditors: amounts falling due within one year	2022	2021
	£	£
Trade creditors	203	-
Accruals and deferred income	155,583	122,518
	<u>155,786</u>	<u>122,518</u>

Staffordshire County Guide Association
Notes to the Financial Statements
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17 Funds

	At 6 April 2021 £	Transfer of funds £	Incoming resources & gains £	Outgoing resources & losses £	At 5 April 2022 £
Restricted					
International Event Fund	-	-	31,016	-	31,016
COVID19 Government Grants	-	-	401	(401)	-
Manor Park Grant	3,713	-	-	(3,713)	-
	<u>3,713</u>	<u>-</u>	<u>31,417</u>	<u>(4,114)</u>	<u>31,016</u>
Designated:					
Development fund	52,706	-	-	(3,296)	49,410
Rebranding fund	1,886	-	-	-	1,886
Barbara Waterhouse legacy	140	-	-	-	140
Firepit Fundraising Fund	-	-	1,800	-	1,800
	<u>54,732</u>	<u>-</u>	<u>1,800</u>	<u>(3,296)</u>	<u>53,236</u>
General funds	738,851	-	113,909	(103,775)	748,985
	<u>797,296</u>	<u>-</u>	<u>147,126</u>	<u>(111,185)</u>	<u>833,237</u>

International Event Fund

This fund represents the amount of fundraising income that was raised to support trips that unfortunately had to be cancelled due to the COVID pandemic. The fund is to be used to support future international trips.

Manor Park Grant

Manor Park received a £10,000 grant from the Columbus Trust towards repairs. The fund has now been fully used.

Development fund

Funds have been designated by the trustees to the development fund for the ongoing maintenance and possible refurbishment and alteration to the County Headquarters building.

Rebranding fund

Funds have been designated by the trustees to the rebranding fund for the forthcoming costs of Rebranding the Association and "Growing Guiding".

Barbara Waterhouse legacy

Funds have been designated by the trustees to provide a seating area in the garden at our Headquarters.

Firepit Fundraising Fund

Funds have been designated by the trustees to provide STEM (science, technology, engineering, and maths) activities for seniors.

Staffordshire County Guide Association
Notes to the Financial Statements
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18 Analysis of net assets between funds	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances as at 5 April 2022 are represented by:			
Tangible fixed assets	500,643	-	500,643
Current assets	457,364	31,016	488,380
Creditors: amounts falling due within one year	(155,786)	-	(155,786)
Total net assets	802,221	31,016	833,237

19 Commitments

There were no commitments for capital expenditure at the year end.
The total future minimum lease payments under non- cancellable operating leases are payable as follows :

	2022	2021
	£	£
Within one year	841	841
After one year but within five years	1,681	2,522
	2,522	3,363

20 Connected charities

The Guide Association

Staffordshire County Guide Association is a member of The Guide Association (Charity number: 306016) 17-19 Buckingham Palace Road, London SW1W 0PT.

Material transactions with The Guide Association during the year were:

	2022	2021
	£	£
Membership subscriptions	621	536
Badges purchased	9,049	7,795
Other goods purchased	935	332
	10,605	8,663
County share of membership subscriptions receivable	43,334	36,080
Balances outstanding at the year end and included in creditors	203	-
Balances outstanding at the year end and included in other debtors	43,334	36,080

Staffordshire County Guide Association
Notes to the Financial Statements
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Connected charities note continued

The Beaudesert Park Camp Site

Staffordshire County Guide Association has a non controlling interest in the camp site property and assets at The Beaudesert Park Camp Site.

The property and assets are managed by The Beaudesert Site Management Committee. Accounts are prepared separately by the Management Committee and the transactions and results are not included in the accounts of Staffordshire County Guide Association.

Staffordshire County Guide Association is entitled to a half share of the rent collected, net of costs, for land that is let at the Beaudesert Park Camp Site. The half share for the current year is £3,157.

The amount due from The Beaudesert Site Management Committee at the balance sheet date was £5,532 (2021: £2,375).

21 Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	35,941	96,863
Add back depreciation charge	8,070	7,968
Deduct gains / add back losses on sale of assets	(1,304)	-
Deduct interest and dividend income shown on investing activities	(9,150)	(10,090)
Deduct gains / add back losses on investments	(17,572)	(75,572)
Decrease (increase) in stock	1,820	504
Decrease (increase) in debtors	2,485	10,447
Increase (decrease) in creditors	33,268	34,979
Net cash used in operating activities	<u>53,558</u>	<u>65,099</u>