

Charity number  
524559

Staffordshire County Guide Association

Report and Financial Statements

For the Year Ended

5 April 2023

# **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 2023**

**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 1<sup>st</sup> October 2023

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
Rachel Aston	Girlguiding Lapley Division
Victoria Smith	Girlguiding Leek Division
Samantha Kathryn Abell until 01.09.23	Girlguiding Lichfield Division
Charlie Quinby from 01.04.23	Girlguiding Lichfield Division
Lisa Marie Miller	Girlguiding Longton Division
Annette Gould	Girlguiding Needwood Division
Trudy Reale	Girlguiding Newcastle Division
Dyanne Sargeant	Girlguiding Rugeley Division
Kim Waldron	Girlguiding Stafford Division
Karen Poyser	Girlguiding Stoke-on-Trent North Division
Debra Kay Jolley	Girlguiding Stoke-on-Trent South Division
Jill Piggott	Girlguiding Stone and Eccleshall Division
Debra Ann Turner until 01.03.23	Girlguiding Stone Outward Division
Lisa Jayne Kane from 01.02.23	Girlguiding Stone Outward Division
Katherine Lucy Plant until 28.09.22	Girlguiding Tamworth Division
Sharon Ward from 01.12.22	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 2023**

**Independent Examiner**

KR Salt SCCA  
BK Plus Ltd, 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  
Report of the Trustees  
For the year ended 5 April 2023**

The Trustees present their report along with the financial statements of the charity for the financial year ending 5<sup>th</sup> April 2023.

**Structure, Governance and Management**

Governing Document

Staffordshire County Guide Association was established as a charity in England and Wales (number 524559) on 1<sup>st</sup> 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 adult member.

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. Having a current First Aid qualification was removed from the requirements of being a leader with the launch of the new Learning Development Preprogramme in September 2022. Safe Space training has four levels each being appropriate for the level at which they are volunteering.

**Staffordshire County Guide Association  
Report of the Trustees  
For the year ended 5 April 2023**

**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 2023 went well.

As at the 5 April 2023 membership of Girlguiding Staffordshire is recorded as 5953 members. This can be identified as follows:

Rainbows 1353

Brownies 2170

Guides 1128

Rangers 154

Adult Volunteers 1148

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 five part-time staff. One member provides support at Copeland Cottage camp and Activities Centre and the cost is recharged to them. 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.

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.

**Staffordshire County Guide Association  
Report of the Trustees  
For the year ended 5 April 2023**

**Structure, Governance and Management      Continued**

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:	4-7 years	Brownies:	7-10 years
Guides:	10-14 years	Rangers :	14-18 years
Inspire	18 -30 years	Leaders	18 +

**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
- 1<sup>st</sup> 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.

**Staffordshire County Guide Association  
Report of the Trustees  
For the year ended 5 April 2023**

**Achievements and Performance continued**

**Qualifications gained have included:**

46 Girlguiding Leadership Qualifications + 28 Module one only qualifications + 2 Module four only qualifications

6 'Going Away With' Qualifications

**Specialist Training Events**

A successful County training day was held at the JCB Academy, Rocester, in November 2022. Approximately 80 adult members gathered to receive training on Inclusion & Diversity in the organisation.

**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 2022 had to be postponed as our adventures usually require an 18 month to two year lead in time. However, two adult trips did go out, one to Finland in April 2022 and another to Kenya in October 2022. The first trip for young members departed for Kenya in February 2023.

**Young Members**

Unit programmes have continued to be offered, delivering high quality activities and experiences to our young people.

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.

3	members gained Young Leaders Qualification
1	Ranger Gold Awards
29	Guide Gold Awards
77	Brownie Gold Awards
70	Rainbow Gold Awards

802	Bronze Awards across all sections
337	Silver Awards across all sections



**Staffordshire County Guide Association  
Report of the Trustees  
For the year ended 5 April 2023**

**Achievements and Performance continued**

**General Report**

Girlguiding Staffordshire has had a fantastic year, all units are back to normal meetings and have enjoyed camps and holidays across the county and further afield.

As a county we have taken part in many Community activities, including Queen's Jubilee events where we took part in beacon lighting at Beaudesert. Units, districts & divisions held their own Jubilee events.

Many of our adult members volunteered at the Queen's funeral in September. Members, both young and old paid tribute at Westminster Abbey, making their promise to our Patron the Queen for the last time.

All our members renewed their promise, this time to "serve their king", a line that has not been said for over 72 years. We all enjoyed Coronation parties and events at local levels.

We had a promotional stand at the Staffordshire County show in May and Girlguiding Midlands promotional bus – Betty Bus - visited Tamworth in August, staffed by Girlguiding Staffordshire Leaders.

Our huge camp – Unity 2022 - took place at Kibblestone Scout Camp over 6 nights in August. 1200 members enjoyed either a day visit or camping for the week, and a wide variety of challenging and enjoyable activities. We welcomed guides and their leaders from Kenya, Nigeria, America, Wales and other out of county areas.

We held a decades dance for our 14 + section, a camp for our Brownies, cinema trips for all sections, social walking events and Easter wreath making for our adult members.

Our water activity centre, Manor Park, has begun redevelopment and has been busy over the summer, with groups of Brownies, Guides and Rangers enjoying spending time learning new skills on the water.

Fundraising began again in earnest for international trips, we held 2 virtual markets over Facebook which were very well received.

**Annual Review**

The annual review was held in November 2022 and was well attended.

**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 on 2<sup>nd</sup> July 2022. 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 and present 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.

**Staffordshire County Guide Association  
Report of the Trustees  
For the year ended 5 April 2023**

**Achievements and Performance continued**

**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.

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**

Two members were presented with the Regional Chief Commissioner Award at a ceremony in Barton under Needwood in November 2022.

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

**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 £592,144.

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 move forward we are continuing to use a blended approach to Girlguiding – incorporating both face to face and virtual meetings – especially when training our volunteers. This provides more opportunities to all our members, ensuring we are continuing to be inclusive for all. We are trialing new types, times and places for meetings, which we hope will open opportunities to new members.

We continue to reinstate our wider opportunities such as large camps and international trips. We are looking forward to several large events for all our membership over the coming year, which we hope will provide visibility and promote our aims both internally and externally.

The County Strategy will continue to follow the theme of the National plan, which will enable us to offer a full and varied programme of activities and events to current and new members, in a safe, supportive environment for all.

**Staffordshire County Guide Association  
Report of the Trustees  
For the year ended 5 April 2023**

**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

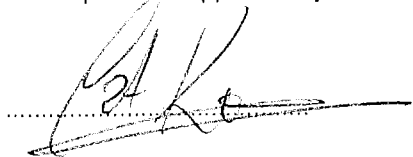
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets 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 BK Plus Ltd 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: 15/11/23

**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 2023, which are set out on pages 11 to 24.

**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**

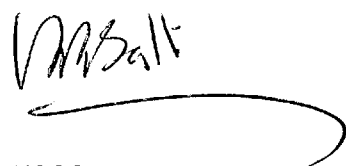
Since the Charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of The Association of Chartered Certified Accountants, which is one of the listed bodies

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 : 28 May 2023

**Mr K R Salt FCCA**  
Independent Examiner

BK Plus Limited  
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 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £	2022 TOTAL £
<b>Income</b>					
Donations, grants and legacies	2	55,334	6,642	61,976	66,184
Other trading activities	4	13,246	-	13,246	14,928
Investments	3	10,600	-	10,600	9,150
Charitable activities					
Event receipts and collections	5	372,745	-	372,745	39,119
Other income		5,984	-	5,984	173
<i>Total income</i>		<u>457,909</u>	<u>6,642</u>	<u>464,551</u>	<u>129,554</u>
<b>Expenditure</b>					
Expenditure on raising funds					
Fundraising trading: cost of goods sold and other costs	4	8,534	-	8,534	11,395
Investment management fees		2,477	-	2,477	2,741
Charitable activities					
Grants payable	6	240	-	240	-
Event costs	7	356,681	10,367	367,048	12,936
General guiding costs	8	85,608	-	85,608	77,652
Other costs	9	5,823	-	5,823	6,461
<i>Total expenditure</i>		<u>459,363</u>	<u>10,367</u>	<u>469,730</u>	<u>111,185</u>
<i>Net income (expenditure) before transfers</i>		<u>(1,454)</u>	<u>(3,725)</u>	<u>(5,179)</u>	<u>18,369</u>
<b>Transfers</b>					
Gross transfer between funds	17	-	-	-	-
<i>Net income (expenditure) and net movement in funds before gain and losses</i>		<u>(1,454)</u>	<u>(3,725)</u>	<u>(5,179)</u>	<u>18,369</u>
<b>Net gains (losses) on investments</b>	10	(22,421)	-	(22,421)	17,572
<i>Net movement in funds</i>		<u>(23,875)</u>	<u>(3,725)</u>	<u>(27,600)</u>	<u>35,941</u>
<b>Reconciliation of Funds</b>					
<i>Total funds brought forward</i>		802,221	31,016	833,237	797,296
<i>Total funds carried forward</i>		<u>778,346</u>	<u>27,291</u>	<u>805,637</u>	<u>833,237</u>

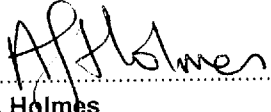
All incoming resources and resources expended derive from continuing activities.


The notes on pages 14 to 24 form part of these accounts

**Staffordshire County Guide Association**  
**Balance Sheet**  
**as at 5 April 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	13	137,116	143,461
Investments	14	336,170	357,182
<i>Total fixed assets</i>		473,286	500,643
<b>Current assets</b>			
Stocks		8,962	8,061
Debtors	15	76,022	83,155
Cash at bank and in hand		299,427	397,164
<i>Total current assets</i>		384,411	488,380
<b>Liabilities</b>			
Creditors: amounts falling due within one year	16	52,060	155,786
<i>Net current assets</i>		332,351	332,594
<i>Total assets less current liabilities (being net assets)</i>		805,637	833,237
<b>The funds of the charity:</b>			
Restricted funds	17	27,291	31,016
Unrestricted income funds:	17		
Designated funds		49,086	53,236
General funds		729,260	748,985
<i>Total unrestricted funds</i>		778,346	802,221
<i>Total charity funds</i>		805,637	833,237

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

  
A Holmes  
County Commissioner

  
C Kerr  
County Commissioner

Dated.....15/11/23.....

Dated.....15/11/23.....

**Staffordshire County Guide Association**  
**Statement of Cashflows**  
**as at 5 April 2023**

	Notes	2023 £	2022 £
<b>Net cash used in operating</b>	21	<u>(104,771)</u>	<u>53,558</u>
<b><i>Cash flows from investing</i></b>			
Interest and dividends		10,600	9,150
Purchase of furniture and equipment		(2,157)	(2,390)
Purchase of new investments		(88,927)	(166,589)
Proceeds from sale of fixed assets		-	1,641
Proceeds from sale of investments		87,518	169,923
<b>Net cash provided by investing</b>		<u>7,034</u>	<u>11,735</u>
<b><i>Cash flows from financing</i></b>			
Repayment of borrowing		-	-
Cash inflow from new borrowings		-	-
<b>Net cash provided by financing</b>		<u>-</u>	<u>-</u>
<b>Change in cash and cash</b>		(97,737)	65,293
Cash and cash equivalent brought		397,164	331,871
<b>Cash and cash equivalents carried</b>		<u><u>299,427</u></u>	<u><u>397,164</u></u>

**Staffordshire County Guide Association**  
**Notes to the Financial Statements**  
**for the year ended 5 April 2023**

**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 2023**

**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 £	2023 £	2022 £
County share of subscription	53,092	-	53,092	44,694
Miscellaneous subs	263	-	263	413
Miscellaneous donations	1,979	-	1,979	2,328
Legacy - S Smith	-	-	-	1,418
Grants	-	6,642	6,642	-
COVID19 government grants	-	-	-	17,331
	<u>55,334</u>	<u>6,642</u>	<u>61,976</u>	<u>66,184</u>

**3 Investments**

	Unrestricted £	Restricted £	2023 £	2022 £
Listed investments				
Dividends	10,436	-	10,436	9,099
Cash investments and settlements pending				
Bank interest	164	-	164	51
	<u>10,600</u>	<u>-</u>	<u>10,600</u>	<u>9,150</u>

**Staffordshire County Guide Association**  
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<b>4 Other trading activities</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 £</b>	<b>2022 £</b>
Trading income				
Goods and publications	239	-	239	1,366
Sales of badges	9,896	-	9,896	10,405
Rental income - Beaudesert	3,111	-	3,111	3,157
<b>Total incoming resources</b>	<b>13,246</b>	<b>-</b>	<b>13,246</b>	<b>14,928</b>
Trading expenditure				
Goods and publications	-	-	-	2,223
Purchase of badges	8,514	-	8,514	9,152
Miscellaneous fund raising costs	20	-	20	20
<b>Total outgoing resources</b>	<b>8,534</b>	<b>-</b>	<b>8,534</b>	<b>11,395</b>
<b>Net fund raising income</b>	<b>4,712</b>	<b>-</b>	<b>4,712</b>	<b>3,533</b>
<b>5 Charitable activities</b>				
<b>Event receipts and collections</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 £</b>	<b>2022 £</b>
Training receipts	2,996	-	2,996	652
County guiding events:				
Miscellaneous events	9,458	-	9,458	5,651
Fundraising - Firepit income	-	-	-	1,800
International guiding				
Fundraised element of income in respect of cancelled trips due to COVID pandemic	-	-	-	31,016
Unity 2022	255,939	-	255,939	-
Finland 2021	6,951	-	6,951	-
Kenya Adults	36,277	-	36,277	-
Kenya Girls	61,124	-	61,124	-
	<b>372,745</b>	<b>-</b>	<b>372,745</b>	<b>39,119</b>

Continued ....

**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:

	2023 £	2022 £
County guiding events:		
Miscellaneous events	510	-
Cancelled International guiding events:		
Cayman 2020	-	4,158
Iceland 2021	-	235
International guiding events:		
Finland	-	6,817
Kenya - Adults	-	28,864
Kenya - Girls	-	31,036
Iceland 2023	35,504	500
Scotland 2023	1,477	-
Disney 24	5,320	-
Unity 2022 event	-	78,318
	<u>42,811</u>	<u>149,928</u>

**Charitable expenditure**

6	Grants payable	Unrestricted £	Restricted £	2023 £	2022 £
	Training and travel grants (Net of refunds)	240	-	240	-
		<u>240</u>	<u>-</u>	<u>240</u>	<u>-</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**  
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<b>7 Event costs</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 £</b>	<b>2022 £</b>
Training expenses	6,295	565	6,860	2,812
County guiding events:				
Miscellaneous events	11,068	450	11,518	5,075
International guiding events:				
Unity	235,779	-	235,779	-
Kenya Adults 2023	34,931	-	34,931	252
Kenya Girls 2023	61,849	8,144	69,993	-
Finland	6,759	-	6,759	-
International guiding events unrecovered costs due to COVID cancellation				
Cayman 2020	-	1,027	1,027	3,337
Iceland 2020	-	181	181	1,165
Scotland 2020	-	-	-	295
International expenses	-	-	-	-
	<u>356,681</u>	<u>10,367</u>	<u>367,048</u>	<u>12,936</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:

	<b>2023 £</b>	<b>2022 £</b>
County guiding events:		
Miscellaneous events	-	-
International guiding events:		
Iceland 23	11,007	-
Finland	-	4,409
Iceland	-	8,375
Kenya - Adults	-	4,830
Unity camp	-	8,275
	<u>11,007</u>	<u>25,889</u>

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<b>8 General guiding costs</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 £</b>	<b>2022 £</b>
Guide Association subscriptions	972	-	972	873
Expenses claimed	2,123	-	2,123	901
Grants paid to commissioners	675	-	675	540
Wage costs	43,464	-	43,464	37,129
Printing, stationery and postage	3,145	-	3,145	2,174
Lease of equipment	841	-	841	841
Insurance	2,670	-	2,670	2,620
Heat, light and water	5,371	-	5,371	2,793
Cleaning expenses	3,811	-	3,811	1,741
Repairs and maintenance	11,274	-	11,274	18,326
Telephone charges	2,093	-	2,093	1,995
Donations and presentations	241	-	241	557
Legal and professional	426	-	426	396
Rebranding costs	-	-	-	-
Depreciation	8,502	-	8,502	8,070
Loss / (Profit) on disposal of assets	-	-	-	(1,304)
	<u>85,608</u>	<u>-</u>	<u>85,608</u>	<u>77,652</u>

<b>9 Other costs</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 £</b>	<b>2022 £</b>
Annual report and AGM costs	325	-	325	488
Independent examiners fees	3,384	-	3,384	3,140
Bank charges	430	-	430	596
Sundry expenses	1,684	-	1,684	2,237
	<u>5,823</u>	<u>-</u>	<u>5,823</u>	<u>6,461</u>

<b>10 Net gains (losses) on investments</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2023 £</b>	<b>2022 £</b>
Unrealised investment gains/(losses) per note 14	(14,174)	-	(14,174)	8,997
Realised investment gains/(losses)	(8,247)	-	(8,247)	8,575
	<u>(22,421)</u>	<u>-</u>	<u>(22,421)</u>	<u>17,572</u>

<b>11 Net resources</b>	<b>2023 £</b>	<b>2022 £</b>
This is stated after charging:		
Independent examiners fees	3,384	3,140
Depreciation and other amounts written off tangible fixed assets:		
Owned by the charity	8,502	8,070
Operating leases		
Hire of plant and machinery	841	841
	<u></u>	<u></u>

**Staffordshire County Guide Association**  
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**12 Employees and staff costs**

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

	2023	2022
Administration - (Part time)	5	4

The aggregate payroll costs of the above was:

	2023 £	2022 £
Wages and salaries	42,924	36,361
Pension contributions - defined contribution scheme	540	768
Social security costs	-	-
	<u>43,464</u>	<u>37,129</u>

No employee earned more than £60,000 per annum. (2022: None).

No remuneration was paid to the trustees during the year (2022: Nil).

	2023 £	2022 £
Grants and expenses paid to the trustees during the year		

Grants of £45 each were paid to 15 Division Commissioners during the year (2022: 14). The Division Commissioners are listed on page 1.

675 540

Reimbursement of out of pocket expenses together with travelling expenses were paid to 3 trustees during the year. (2022: 6)

2,123 901

**13 Tangible fixed assets**

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 6 April 2022	262,216	76,612	338,828
Additions	-	2,157	2,157
Disposals	-	-	-
	<u>262,216</u>	<u>78,769</u>	<u>340,985</u>
At 5 April 2023			
<b>Depreciation</b>			
At 6 April 2022	126,722	68,645	195,367
Charge for the Year	5,548	2,954	8,502
On Disposals	-	-	-
	<u>132,270</u>	<u>71,599</u>	<u>203,869</u>
At 5 April 2023			
<b>Net book value</b>			
At 5 April 2023	<u>129,946</u>	<u>7,170</u>	<u>137,116</u>
At 6 April 2022	<u>135,494</u>	<u>7,967</u>	<u>143,461</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**  
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<b>14 Fixed asset investments - listed investments</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Valuation:		
At 6 April 2022	357,182	342,943
Additions	88,927	166,591
Disposals	(95,765)	(161,348)
	<u>350,344</u>	<u>348,186</u>
(Decrease) / Increase in market value	(14,174)	8,996
	<u>336,170</u>	<u>357,182</u>
At 5 April 2023		
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The cost value at the balance sheet date of listed investments was	<u>242,568</u>	<u>251,882</u>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The investments are held to provide a return on investments for the charity.		
The amounts of dividends received during the year amounted to	<u>10,436</u>	<u>9,099</u>
	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
The analysis of stocks and shares held are as follows:		
Companies within the UK	160,993	136,444
Companies outside the UK	175,177	220,738
	<u>336,170</u>	<u>357,182</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.		
<b>15 Debtors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	3,810
Other debtors	60,388	48,867
Prepayments and accrued income	15,634	30,478
	<u>76,022</u>	<u>83,155</u>
<b>16 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Trade creditors	417	203
Accruals and deferred income	51,643	155,583
	<u>52,060</u>	<u>155,786</u>

**Staffordshire County Guide Association**  
**Notes to the Financial Statements**  
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**17 Funds**

	At 6 April 2022 £	Transfer of funds £	Incoming resources & gains £	Outgoing resources & losses £	At 5 April 2023 £
Restricted					
International Event Fund	31,016	-	-	(9,352)	21,664
Training Grant	-	-	565	(565)	-
Midlands Guides - Green Grant	-	-	450	(450)	-
Midlands Guides - HQ Subs Grant	-	-	5,627	-	5,627
	<u>31,016</u>	<u>-</u>	<u>6,642</u>	<u>(10,367)</u>	<u>27,291</u>
Designated:					
Development fund	49,410	(4,150)	-	-	45,260
Rebranding fund	1,886	-	-	-	1,886
Barbara Waterhouse legacy	140	-	-	-	140
Firepit Fundraising Fund	1,800	-	-	-	1,800
	<u>53,236</u>	<u>(4,150)</u>	<u>-</u>	<u>-</u>	<u>49,086</u>
General funds	748,985	4,150	435,488	(459,363)	729,260
	<u>833,237</u>	<u>4,150</u>	<u>442,130</u>	<u>(469,730)</u>	<u>805,637</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.

**Midlands Guides - HQ Subscription Grant**

This grant received from Headquarters is to be used to subsidise future subscriptions.

**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. The Charity previously received a grant from Staffordshire County Council known as a "Block Grant" that was restricted as being toward training, equipment and the running costs of group's premises. The Charity has distributed the balance of the grant monies held together with funds from free reserves to divisions based on the divisional membership.



**Staffordshire County Guide Association**  
**Notes to the Financial Statements**  
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<b>18 Analysis of net assets between funds</b>	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total funds £</b>
Fund balances as at 5 April 2022 are represented by:			
Tangible fixed assets	473,286	-	473,286
Current assets	357,120	27,291	384,411
Creditors: amounts falling due within one year	(52,060)	-	(52,060)
<b>Total net assets</b>	<b>778,346</b>	<b>27,291</b>	<b>805,637</b>

**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 :

	<b>2023 £</b>	<b>2022 £</b>
Within one year	841	841
After one year but within five years	841	1,681
	<b>1,682</b>	<b>2,522</b>

**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:

	<b>2023 £</b>	<b>2022 £</b>
Membership subscriptions	602	621
Badges purchased	8,486	9,049
Other goods purchased	2,059	935
	<b>11,147</b>	<b>10,605</b>
County share of membership subscriptions receivable	<b>53,092</b>	<b>44,694</b>
Balances outstanding at the year end and included in creditors	307	203
Balances outstanding at the year end and included in other debtors	-	-

**Staffordshire County Guide Association**  
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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 £3,111.

The amount due from The Beaudesert Site Management Committee at the balance sheet date was £8,643 (2022: £5,532).

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

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Net movement in funds	(27,600)	35,941
Add back depreciation charge	8,502	8,070
Deduct gains / add back losses on sale of assets	-	(1,304)
Deduct interest and dividend income shown on investing activities	(10,600)	(9,150)
Deduct gains / add back losses on investments	22,421	(17,572)
Decrease (increase) in stock	(901)	1,820
Decrease (increase) in debtors	7,133	2,485
Increase (decrease) in creditors	(103,726)	33,268
<b>Net cash used in operating activities</b>	<u>(104,771)</u>	<u>53,558</u>