

Charity number
524559

Staffordshire County Guide Association

Report and Financial Statements

For the Year Ended

5 April 2024

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 2024

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 1st October 2024

Catriona Aileen Kerr until 19.09.24	County Commissioner
Alison Jane Holmes until 19.09.24	County Commissioner
Tracey Mary Chamberlain from 20.09.24	County Commissioner
Penelope Louise Williams until 19.09.24	Assistant County Commissioner
Christine James until 19.09.24	Assistant County Commissioner
Natalie Ainsworth from 20.09.24	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
Charlie Quinby from 01.04.23 until 31.08.24	Girlguiding Lichfield Division
Victoria Jane Davies-Friend from 01.09.24	Girlguiding Lichfield Division
Lisa Marie Miller until 16.07.24	Girlguiding Longton Division
Claire Lawrence from 08.04.24	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 until 31.08.24	Girlguiding Stone and Eccleshall Division
Lisa Jayne Kane from 01.02.23	Girlguiding Stone Outward Division
Lisa Jayne Kane from 01.09.24	Girlguiding Stone Division

Sharon Ward

Girlguiding Tamworth Division

Denise Wheat until 09.10.23

Girlguiding Threapwood Division

Susan Parry from 01.11.24

Girlguiding Threapwood Division

Tracey Mary Chamberlain until 19.09.24

Girlguiding Uttoxeter Division

Jennifer Simmonds from 01.05.24

Girlguiding Uttoxeter Division

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 2024**

The Trustees present their report along with the financial statements of the charity for the financial year ending 5 April 2024.

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 and their roles end on 19th September 2024. A single post holder has been appointed as the designate from May 2024.

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.

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).

Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2024

Structure, Governance and Management Continued

All units received subscription invoices online, these included Girlguiding, Girlguiding Midlands, and Girlguiding Staffordshire levies. The payment process in 2024 went well.

As at the 5 April 2024 membership of Girlguiding Staffordshire is recorded as 6091 members. This can be identified as follows:

Rainbows 1375
Brownies 2258
Guides 1147
Rangers 144
Adult Volunteers 1167

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 (SCYVS), members of Girlguiding Staffordshire have had the opportunity to network with other voluntary organisations in the county at events organised by SCVYS.

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

Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2024

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. 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
- 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 and in person 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 been 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:

11 leaders completing the newly launched 'Leadership Development Programme'

18 leaders have completed the 'Going Away With' Qualification

Specialist Training Events

A successful County training day was held at the JCB Academy, Rocester, in April 2023. Approximately 120 adult members gathered to receive training from an organization called 'The Art of Brilliance'.

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

In 2023 our International travel programme resumed. In February 2023 a group visited Kenya. In July 2023, there were two adventures: a group visited Iceland and another Scotland.

Young Members

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

Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2024

Achievements and Performance Continued

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.

10	members gained Young Leaders Qualification
1	Ranger gained their 'Lead Away' Permit
5	members trained as Peer Educators
1	member gained their Commonwealth Award
4	members gained the Bronze DofE award
14	Guide Gold Awards
33	Brownie Gold Awards
22	Rainbow Gold Awards
279	Bronze Awards across all sections
178	Silver Awards across all sections

General Report

In another busy year, Girlguiding Staffordshire has provided a wide variety of activities across the county.

The spring saw us running a promotional stand, again, at the Staffordshire County Show. We met lots of members of the public and encouraged them to try a variety of activities that our members enjoy on a regular basis.

We celebrated the Coronation with many events across the county, and renewed our Promise to "Serve the King".

In the summer units across the county, joined other members of Girlguiding across the UK, at special Girlguiding showings in cinemas of 'The Little Mermaid'. This term we also ran a county camp for Brownies – allowing leaders with less experience to bring their girls to enjoy a great weekend under canvas, trying out lots of new activities.

The summer also saw us team up with our local AONB (Area of Outstanding Natural Beauty) Cannock Chase, and the Scouts, to launch a special challenge badge – the Future Guardians of Cannock Chase – to promote more use and understanding of this fabulous resource in our county.

As usual, our water activity centre, Manor Park, was utilised by many members from May to September, with groups of Brownies, Guides and Rangers canoeing, bellboating, kayaking and paddleboarding.

Over the autumn term one of our County Commissioners and one of our Division Commissioners took on the challenge of walking across Staffordshire. They covered around 200km, with hundreds of members joining them on various legs of the walk, and earning their 'Walk Our Staffordshire Way' badge. This then continued over the next year, with units who had been unable to join the organised events, inviting our County Commissioner to join them for various evening walks in a great variety of locations across the county.

For our adult members we had several social walking events at various locations. This allowed our volunteers to enjoy an activity, whilst chatting and exchanging ideas and experiences.

Our usual Division Commissioner weekend took place in January, and our all Commissioner conference in March. These ensure we are keeping everyone up to date with plans, procedures and any changes to training and requirements within the organisation.

As ever, our fundraising continues over the year to support all that we offer our members. Amongst other events, we continued with the success of our virtual markets held on Facebook.

Annual Review

The annual review was held in November 2023 and was well attended.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2024**

Annual Review 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 on 7th July 2023. 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, 4 Girlguiding Staffordshire Awards and 4 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.

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

Six members were presented with the Regional Chief Commissioner Award in November 2023.

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 £654.010

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.

**Staffordshire County Guide Association
Report of the Trustees
For the year ended 5 April 2024**

Financial Review Continued

Volunteers

Girlguiding Staffordshire is essentially run by volunteers. With the exception of the work carried out by five 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

Looking to the coming year, we continue to use a blended approach of face to face and virtual meetings both to train our volunteers, and for many of our volunteer meetings.

Our international offering continues to grow, as we recover from the effects of COVID, with plans for a whole county trip for Brownies, Guides, Rangers and leaders to Disneyland Paris. Other opportunities offered include trips to Ireland, Switzerland and India, so lots of exciting options.

Planning is also underway for a large event for all county members (over 1000) at a new venue. Hopefully we will see many girls get their first chance to experience a sleepover – with 500 other members – and try a huge array of new activities.

The county strategy will continue to follow the theme of the National Plan, which allows us to offer a full and varied programme of activities and events, to current and new members, in a safe, supportive environment for all.

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

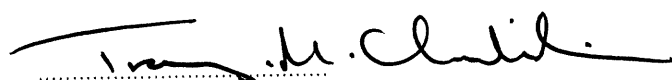
The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets 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: 3 December 2024

**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 2024, which are set out on pages 10 to 23.

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.

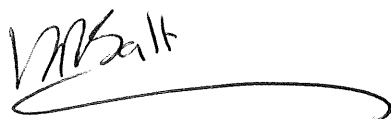
Independent examiner's statement

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: 19th December 2024

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 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 TOTAL £	2023 TOTAL £
Income					
Donations, grants and legacies	2	59,439	475	59,914	60,302
Other trading activities	4	18,370	-	18,370	13,246
Investments	3	12,755	-	12,755	10,600
Charitable activities					
Event receipts and collections	5	80,901	196	81,097	372,745
Other income	6	30,215	-	30,215	7,658
<i>Total income</i>		<u>201,680</u>	<u>671</u>	<u>202,351</u>	<u>464,551</u>
Expenditure					
Expenditure on raising funds					
Fundraising trading: cost of goods sold and other costs	4	6,729	-	6,729	8,534
Investment management fees		1,882	-	1,882	2,477
Charitable activities					
Grants payable	7	180	-	180	240
Event costs	8	78,897	457	79,354	367,048
General guiding costs	9	89,830	-	89,830	85,608
Other costs	10	5,912	-	5,912	5,823
<i>Total expenditure</i>		<u>183,430</u>	<u>457</u>	<u>183,887</u>	<u>469,730</u>
<i>Net income (expenditure) before transfers</i>		18,250	214	18,464	(5,179)
Transfers					
Gross transfer between funds	18	5,627	(5,627)	-	-
<i>Net income (expenditure) and net movement in funds before gain and losses</i>		23,877	(5,413)	18,464	(5,179)
Net gains (losses) on investments	11	24,043	-	24,043	(22,421)
<i>Net movement in funds</i>		<u>47,920</u>	<u>(5,413)</u>	<u>42,507</u>	<u>(27,600)</u>
Reconciliation of Funds					
<i>Total funds brought forward</i>		778,346	27,291	805,637	833,237
<i>Total funds carried forward</i>		<u>826,266</u>	<u>21,878</u>	<u>848,144</u>	<u>805,637</u>

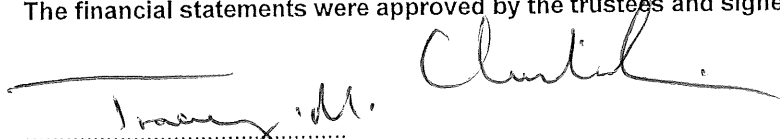
All incoming resources and resources expended derive from continuing activities.

The notes on pages 13 to 23 form part of these accounts

Staffordshire County Guide Association
Balance Sheet
as at 5 April 2024

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	14	131,015	137,116
Investments	15	358,557	336,170
<i>Total fixed assets</i>		489,572	473,286
Current assets			
Stocks		10,602	8,962
Debtors	16	170,635	76,022
Cash at bank and in hand		334,245	299,427
<i>Total current assets</i>		515,482	384,411
Liabilities			
Creditors: amounts falling due within one year	17	156,910	52,060
<i>Net current assets</i>		358,572	332,351
<i>Total assets less current liabilities (being net assets)</i>		848,144	805,637
The funds of the charity:			
Restricted funds	18	21,878	27,291
Unrestricted income funds:	18		
Designated funds		41,241	49,086
General funds		785,025	729,260
<i>Total unrestricted funds</i>		826,266	778,346
<i>Total charity funds</i>		848,144	805,637

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


 T Chamberlain
 County Commissioner

Dated 12-12-24

Staffordshire County Guide Association
Statement of Cashflows
as at 5 April 2024

	Notes	2024 £	2023 £
Net cash used in operating	22	<u>(1,592)</u>	<u>(104,771)</u>
<i>Cash flows from investing</i>			
Interest and dividends		12,755	10,600
Purchase of furniture and equipment		(3,001)	(2,157)
Purchase of new investments		(42,414)	(88,927)
Proceeds from sale of fixed assets		25,000	-
Proceeds from sale of investments		44,070	87,518
Net cash provided by investing		<u>36,410</u>	<u>7,034</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		34,818	(97,737)
Cash and cash equivalent brought forward		299,427	397,164
Cash and cash equivalents carried forward		<u><u>334,245</u></u>	<u><u>299,427</u></u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2024

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 2024

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 £	2024 £	2023 £
County share of subscription	57,079	-	57,079	53,092
Miscellaneous subs	113	-	113	263
Miscellaneous donations	1,947	-	1,947	305
Grants	300	475	775	6,642
	<u>59,439</u>	<u>475</u>	<u>59,914</u>	<u>60,302</u>

3 Investments

	Unrestricted £	Restricted £	2024 £	2023 £
Listed investments				
Dividends	12,476	-	12,476	10,436
Cash investments and settlements pending				
Bank interest	279	-	279	164
	<u>12,755</u>	<u>-</u>	<u>12,755</u>	<u>10,600</u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2024

4 Other trading activities	Unrestricted £	Restricted £	2024 £	2023 £
Trading income	-	-	-	239
Goods and publications	-	-	-	-
Sales of badges & county goods	14,240	-	14,240	9,896
Rental income - Beaudesert	1,839	-	1,839	3,111
Lettings income	2,291	-	2,291	1,674
Total incoming resources	18,370	-	18,370	13,246
Trading expenditure	-	-	-	-
Goods and publications	-	-	-	-
Purchase of badges & county goods	6,709	-	6,709	8,514
Miscellaneous fund raising costs	20	-	20	20
Total outgoing resources	6,729	-	6,729	8,534
Net fund raising income	11,641	-	11,641	4,712
5 Charitable activities				
Event receipts and collections	Unrestricted £	Restricted £	2024 £	2023 £
Training receipts	3,254	-	3,254	2,996
County guiding events:				
Miscellaneous events	18,127	-	18,127	9,458
International guiding				
Iceland 2023	45,416	-	45,416	-
Scotland 2023	14,094	-	14,094	-
Fundraised element of income in respect of cancelled trips due to COVID pandemic	-	196	196	-
Unity 2022	10	-	10	255,939
Finland 2021	-	-	-	6,951
Kenya Adults	-	-	-	36,277
Kenya Girls	-	-	-	61,124
	80,901	196	81,097	372,745

Continued ,,,,

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2024

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 17).

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

	2024 £	2023 £
County guiding events:		
Miscellaneous events	-	510
International guiding events:		
Essex 2024	7,918	-
Switzerland 2025	10,625	-
Disney 2024	86,842	-
India 2025	17,178	-
Iceland 2023	-	35,504
Scotland 2023	-	1,477
Disney 2024	-	5,320
	<u>122,563</u>	<u>42,811</u>

6	Other income	Unrestricted £	Restricted £	2024 £	2023 £
	Copeland Cottage - salary recharge	5,200	-	5,200	5,984
	Sale of Land	25,000	-	25,000	-
	Sundry receipts	15	-	15	-
		<u>30,215</u>	<u>-</u>	<u>30,215</u>	<u>5,984</u>

Charitable expenditure

7	Grants payable	Unrestricted £	Restricted £	2024 £	2023 £
	Training and travel grants (Net of refunds)	180	-	180	240
		<u>180</u>	<u>-</u>	<u>180</u>	<u>240</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
for the year ended 5 April 2024

8 Event costs	Unrestricted £	Restricted £	2024 £	2023 £
Training expenses	6,193	175	6,368	6,860
County guiding events:				
Miscellaneous events	11,239	-	11,239	11,518
International guiding events:				
Unity	389	-	389	235,779
Iceland 2023	47,715	-	47,715	-
Scotland 2023	13,361	-	13,361	-
Kenya Adults 2023	-	-	-	34,931
Kenya Girls 2023	-	-	-	69,993
Finland	-	-	-	6,759
International guiding events unrecovered costs due to COVID cancellation				
Cayman 2020	-	282	282	1,027
Iceland 2020	-	-	-	181
	<u>78,897</u>	<u>457</u>	<u>79,354</u>	<u>367,048</u>

Amounts of expenditure for future guiding events are not included above but are carried forward and included in prepayments (Note 16).

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

	2024 £	2023 £
County guiding events:		
Steam & Dream	3,278	-
International guiding events:		
Iceland 2023	-	11,007
Essex 2024	3,222	-
Switzerland 2025	8,539	-
Disney 2024	73,150	-
India 2025	5,216	-
Norway - Roverway	3,050	-
	<u>96,455</u>	<u>11,007</u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2024

9	General guiding costs	Unrestricted £	Restricted £	2024 £	2023 £
	Guide Association subscriptions	1,089	-	1,089	972
	Expenses claimed	1,917	-	1,917	2,123
	Grants paid to commissioners	720	-	720	675
	Wage costs	50,480	-	50,480	43,464
	Printing, stationery and postage	1,190	-	1,190	3,145
	Lease of equipment	852	-	852	841
	Insurance	1,570	-	1,570	2,670
	Heat, light and water	6,473	-	6,473	5,371
	Cleaning expenses	3,141	-	3,141	3,811
	Repairs and maintenance	9,868	-	9,868	11,274
	Telephone charges	1,691	-	1,691	2,093
	Donations and presentations	193	-	193	241
	Legal and professional	376	-	376	426
	Rebranding costs	1,168	-	1,168	-
	Depreciation	9,102	-	9,102	8,502
		<u>89,830</u>	<u>-</u>	<u>89,830</u>	<u>85,608</u>
10	Other costs	Unrestricted £	Restricted £	2024 £	2023 £
	Annual report and AGM costs	233	-	233	325
	Independent examiners fees	3,142	-	3,142	3,384
	Bank charges	347	-	347	430
	Sundry expenses	2,190	-	2,190	1,684
		<u>5,912</u>	<u>-</u>	<u>5,912</u>	<u>5,823</u>
11	Net gains (losses) on investments	Unrestricted £	Restricted £	2024 £	2023 £
	Unrealised investment gains/(losses) per note 15	23,733	-	23,733	(14,174)
	Realised investment gains/(losses)	310	-	310	(8,247)
		<u>24,043</u>	<u>-</u>	<u>24,043</u>	<u>(22,421)</u>
12	Net resources			2024 £	2023 £
	This is stated after charging:				
	Independent examiners fees			3,142	3,384
	Depreciation and other amounts written off tangible fixed assets:				
	Owned by the charity			9,102	8,502
	Operating leases				
	Hire of plant and machinery			852	841

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2024

13 Employees and staff costs

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

	2024	2023
Administration - (Part time)	5	5

The aggregate payroll costs of the above was:

	2024 £	2023 £
Wages and salaries	49,902	42,924
Pension contributions - defined contribution scheme	578	540
Social security costs	-	-
	<u>50,480</u>	<u>43,464</u>

No employee earned more than £60,000 per annum. (2023: None).
No remuneration was paid to the trustees during the year (2023: Nil).

	2024 £	2023 £
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Grants of £45 each were paid to 16 Division Commissioners during the year (2023: 15). The Division Commissioners are listed on page 1.

720	675
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Reimbursement of out of pocket expenses together with travelling expenses were paid to 3 trustees during the year. (2023: 6)

<u>1,917</u>	<u>2,123</u>
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14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Total £
Cost			
At 6 April 2023	262,216	83,112	345,328
Additions	-	3,001	3,001
Disposals	-	-	-
At 5 April 2024	<u>262,216</u>	<u>86,113</u>	<u>348,329</u>
Depreciation			
At 6 April 2023	132,270	75,942	208,212
Charge for the Year	5,548	3,554	9,102
On Disposals	-	-	-
At 5 April 2024	<u>137,818</u>	<u>79,496</u>	<u>217,314</u>
Net book value			
At 5 April 2024	<u>124,398</u>	<u>6,617</u>	<u>131,015</u>
At 6 April 2023	<u>129,946</u>	<u>7,170</u>	<u>137,116</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 2024

15 Fixed asset investments - listed investments	2024	2023
	£	£
Valuation:		
At 6 April 2023	336,170	357,182
Additions	42,414	88,927
Disposals	(43,760)	(95,765)
	<u>334,824</u>	<u>350,344</u>
(Decrease) / Increase in market value	23,733	(14,174)
	<u>358,557</u>	<u>336,170</u>
At 5 April 2024		
	2024	2023
	£	£
The cost value at the balance sheet date of listed investments was	<u>269,566</u>	<u>242,568</u>
	2024	2023
	£	£
The investments are held to provide a return on investments for the charity.		
The amounts of dividends received during the year amounted to	<u>12,476</u>	<u>10,436</u>
	2024	2023
	£	£
The analysis of stocks and shares held are as follows:		
Companies within the UK	154,466	160,993
Companies outside the UK	204,091	175,177
	<u>358,557</u>	<u>336,170</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.		
16 Debtors: amounts falling due within one year	2024	2023
	£	£
Trade debtors	-	-
Other debtors	68,343	60,388
Prepayments and accrued income	102,292	15,634
	<u>170,635</u>	<u>76,022</u>
17 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	2,217	417
Accruals and deferred income	154,693	51,643
	<u>156,910</u>	<u>52,060</u>

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2024

18 Funds

	At 6 April 2023 £	Transfer of funds £	Incoming resources & gains £	Outgoing resources & losses £	At 5 April 2024 £
Restricted					
International Event Fund	21,664	-	196	(282)	21,578
Training Grant	-	-	175	(175)	-
Archive Grant	-	-	300	-	300
Midlands Guides - HQ Subs Grant	5,627	(5,627)	-	-	-
	<u>27,291</u>	<u>(5,627)</u>	<u>671</u>	<u>(457)</u>	<u>21,878</u>
Designated:					
Development fund	45,260	-	-	(5,959)	39,301
Rebranding fund	1,886	(718)	-	(1,168)	-
Barbara Waterhouse legacy	140	-	-	-	140
Firepit Fundraising Fund	1,800	-	-	-	1,800
	<u>49,086</u>	<u>(718)</u>	<u>-</u>	<u>(7,127)</u>	<u>41,241</u>
General funds	729,260	6,345	225,723	(176,303)	785,025
	<u>805,637</u>	<u>718</u>	<u>226,394</u>	<u>(183,887)</u>	<u>848,144</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 last year used to subsidise this years subscription

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.

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
for the year ended 5 April 2024

19 Analysis of net assets between funds	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances as at 5 April 2024 are represented by:			
Tangible fixed assets	489,572	-	489,572
Current assets	493,604	21,878	515,482
Creditors: amounts falling due within one year	(156,910)	-	(156,910)
Total net assets	826,266	21,878	848,144

20 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 :

	2024 £	2023 £
Within one year	841	841
After one year but within five years	-	841
	<u>841</u>	<u>1,682</u>

21 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:

	2024 £	2023 £
Membership subscriptions	1,089	602
Badges purchased	6,709	8,486
Other goods purchased	-	2,059
	<u>7,798</u>	<u>11,147</u>
County share of membership subscriptions receivable	<u>57,079</u>	<u>53,092</u>
Balances outstanding at the year end and included in creditors	708	203
Balances outstanding at the year end and included in other debtors	-	-

Staffordshire County Guide Association
Notes to the Financial Statements
for the year ended 5 April 2024

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 £1,839.

The amount due from The Beaudesert Site Management Committee at the balance sheet date was £10,482 (2023: £8,643).

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

	2024	2023
	£	£
Net movement in funds	42,507	(27,600)
Add back depreciation charge	9,102	8,502
Deduct gains / add back losses on sale of assets	(25,000)	-
Deduct interest and dividend income shown on investing activities	(12,755)	(10,600)
Deduct gains / add back losses on investments	(24,043)	22,421
Decrease (increase) in stock	(1,640)	(901)
Decrease (increase) in debtors	(94,613)	7,133
Increase (decrease) in creditors	104,850	(103,726)
Net cash used in operating activities	<u>(1,592)</u>	<u>(104,771)</u>