

Charity number  
524559

Staffordshire County Guide Association

Report and Financial Statements

For the Year Ended

5 April 2025

# 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 2025**

**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 2025

Tracey Mary Chamberlain	County Commissioner
Natalie Ainsworth	Assistant County Commissioner
Catherine Anne Fettes	County Treasurer

***Division Commissioners:***

Patricia Ann Sage until 02.01.25	Girlguiding Burton Division
Abigail Joy Grief from 03.01.25	Girlguiding Burton Division
Jennifer Cassell until 13.01.25	Girlguiding Cannock Division
Anita Heather While from 01.02.25	Girlguiding Cannock Division
Rachel Aston	Girlguiding Lapley Division
Victoria Smith until 16.06.25	Girlguiding Leek Division
Rosemary Mountford from 16.06.25	Girlguiding Leek Division
Victoria Jane Davies-Friend	Girlguiding Lichfield Division
Claire Lawrence	Girlguiding Longton Division
Annette Gould	Girlguiding Needwood Division
Trudy Reale	Girlguiding Newcastle Division
Dyanne Sargeant	Girlguiding Rugeley Division
Kim Waldron until 21.10.24	Girlguiding Stafford Division
Alison Hyde from 21.10.25	Girlguiding Stafford Division
Karen Poyser	Girlguiding Stoke-on-Trent North Division
Debra Kay Jolley until 01.09.25	Girlguiding Stoke-on-Trent South Division
Eleanor Ravenscroft from 01.09.25	Girlguiding Stoke-on-Trent South Division
<i>Lisa Jayne Kane from 01.09.24</i>	Girlguiding Stone Division

***Division Commissioners:***

Sharon Ward	Girlguiding Tamworth Division
Susan Parry	Girlguiding Threapwood Division
Jennifer Simmonds	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**  
**Reference and administrative details of the charity**  
**For the year ended 5 April 2025**

The Trustees present their report along with the financial statements of the charity for the financial year ending 5<sup>th</sup> April 2025.

**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. The County Commissioner was appointed in May 2024 and the role ends on 19<sup>th</sup> September 2029.

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. At least one leader in a unit holds a first aid qualification in accordance with Girlguiding UK requirements. All leaders working with children will undertake Safer Guiding training in accordance with Girlguiding UK. 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. Safer Guiding training has two 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/Sectional, Districts/Sectional 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.

**Staffordshire County Guide Association**  
**Reference and administrative details of the charity**  
**For the year ended 5 April 2025**

**Structure, Governance and Management      Continued**

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 2025 went well.

As at the 5 April 2025 membership of Girlguiding Staffordshire is recorded as 6106 members. This can be identified as follows:

Rainbows 1466

Brownies 2064

Guides 1200

Rangers 156

Adult Volunteers 1220

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 84 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.

**Staffordshire County Guide Association**  
**Reference and administrative details of the charity**  
**For the year ended 5 April 2025**

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. 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 (Safer Guiding) sessions 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 Guiding Training to a level required for their role. Our trainers have continued to offer this.

**Qualifications gained have included:**

10 leaders completing the newly launched 'Leadership Development Programme'

10 leaders have completed the 'Going Away With' Qualification

**Staffordshire County Guide Association**  
**Reference and administrative details of the charity**  
**For the year ended 5 April 2025**

**Achievements and Performance continued**

**Specialist Training Events**

A successful County training day was held at the JCB Academy, Rocester, in April 2024. Approximately 120 adult members gathered to receive training from an organization called 'Revive Refresh Renew'.

**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 2024 our International travel programme continued. In July 2024 a group visited Essex Jamboree. In February 2025, there was an adventure out of the UK: a group visited Switzerland. There are two further trips planned for India in April 2025 and Lorne in August 2025.

**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.

8 members gained Young Leaders Qualification  
3 member gained their Commonwealth Award  
7 members gained the Bronze DofE award

31 Guide Gold Awards  
66 Brownie Gold Awards  
49 Rainbow Gold Awards

460 Bronze Awards across all sections  
233 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 bid a fond farewell to our outgoing County Commissioners, Alison Holmes and Cat Kerr and their Assistant County Commissioners, Penny Williams and Chris James with an event at Kibblestone.

The Annual Review was a lovely occasion with Olympic Cyclist, Sophie Cresswell giving an inspiring talk and invited guests complimenting the opportunities given to the girls and young women we all volunteer with.

We have celebrated the 25<sup>th</sup> anniversary of the wonderful building we have at Hixon. New office staff have been welcomed to the team. The County was awarded the High Sherrif's Award. Julia Mitchell has now retired from the position of High Sherrif but has kindly agreed to be an Ambassador for us.



**Staffordshire County Guide Association**  
**Reference and administrative details of the charity**  
**For the year ended 5 April 2025**

**Achievements and Performance continued**

General Report continued

Our international offer included trips to Essex and Switzerland, with many friends, memories and experiences gained. Steam and Dream, sleepover and activity event saw over 500 young members taking part in a wide range of activities and adventures at Statfold Country Park.

The County Awards happened at Sandon Hall, with many deserving recipients of county awards and long service bars. There were also Queen's Guide and Commonwealth Awards presented during the year – congratulations to all!

Our Division Commissioners and Trustees have attended the Lock-in where plans for the year ahead were discussed and we debated the Code of Conduct and Promise at our annual Commissioner Conference.

Cycling was the focus of our outdoor offer during the Spring and we teamed up with British Cycling to see members beginning their cycling experience to the more able setting out around Cannock Chase. We are looking forward to other such collaborations and our showcase county camp, Unity 2026.

We thank all our volunteers who enable events such as the County Show, Vice President Tea, etc to take place. This would just not happen without them getting involved. The archives have become a showpiece thanks to our Archivists, Penny Williams, Rena Wilshaw and their team of helpers, with units visiting Hixon and borrowing the archive boxes for unit meetings.

**Annual Review**

The annual review was held in December 2024 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 7<sup>th</sup> July 2024. 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.

**Staffordshire County Guide Association**  
**Reference and administrative details of the charity**  
**For the year ended 5 April 2025**

**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**

Nine members were presented with the Regional Chief Commissioner Award in March 2025.

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 £667,191.

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 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, with the next trips going out in 2027 when girls will be travelling to Norway, Scotland and Mexico. 2026 will see a break in travel as we hold our International Guide Camp, Unity 2026. Bookings are encouraging and we have international visitors joining us.

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.

**Staffordshire County Guide Association**  
**Reference and administrative details of the charity**  
**For the year ended 5 April 2025**

**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:

A handwritten signature in black ink, appearing to read 'Tracy M. Child', written over a dotted line.

County Commissioner

Dated: 25/11/25.

**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 2025, 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 : 10<sup>th</sup> December 2025

**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 2025**

	Notes	Unrestricted Funds £	Restricted Funds £	2025 TOTAL £	2024 TOTAL £
<b>Income</b>					
Donations, grants and legacies	2	72,949	-	72,949	59,914
Other trading activities	4	19,185	-	19,185	18,370
Investments	3	13,743	-	13,743	12,755
Charitable activities					
Event receipts and collections	5	184,733	-	184,733	81,097
Other income	6	5,501	-	5,501	30,215
<i>Total income</i>		<u>296,111</u>	<u>-</u>	<u>296,111</u>	<u>202,351</u>
<b>Expenditure</b>					
Expenditure on raising funds					
Fundraising trading: cost of goods sold and other costs	4	8,376	-	8,376	6,729
Investment management fees		2,721	-	2,721	1,882
Charitable activities					
Grants payable	7	2,000	-	2,000	180
Event costs	8	185,024	-	185,024	79,354
General guiding costs	9	94,854	223	95,077	89,830
Other costs	10	5,219	-	5,219	5,912
<i>Total expenditure</i>		<u>298,194</u>	<u>223</u>	<u>298,417</u>	<u>183,887</u>
<i>Net income (expenditure) before transfers</i>		(2,083)	(223)	(2,306)	18,464
<b>Transfers</b>					
Gross transfer between funds	18	-	-	-	-
<i>Net income (expenditure) and net movement in funds before gain and losses</i>		(2,083)	(223)	(2,306)	18,464
<b>Net gains (losses) on investments</b>	11	6,260	-	6,260	24,043
<i>Net movement in funds</i>		<u>4,177</u>	<u>(223)</u>	<u>3,954</u>	<u>42,507</u>
<b>Reconciliation of Funds</b>					
<i>Total funds brought forward</i>		826,266	21,878	848,144	805,637
<i>Total funds carried forward</i>		<u>830,443</u>	<u>21,655</u>	<u>852,098</u>	<u>848,144</u>

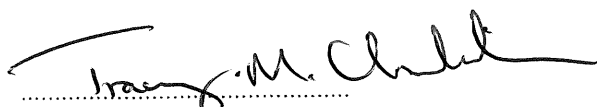
All incoming resources and resources expended derive from continuing activities.

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

**Staffordshire County Guide Association**  
**Balance Sheet**  
**as at 5 April 2025**

	Notes	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	14	127,553	131,015
Investments	15	385,725	358,557
<i>Total fixed assets</i>		513,278	489,572
<b>Current assets</b>			
Stocks		14,323	10,602
Debtors	16	145,893	170,635
Cash at bank and in hand		249,842	334,245
<i>Total current assets</i>		410,058	515,482
<b>Liabilities</b>			
Creditors: amounts falling due within one year	17	71,238	156,910
<i>Net current assets</i>		338,820	358,572
<i>Total assets less current liabilities (being net assets)</i>		852,098	848,144
<b>The funds of the charity:</b>			
Restricted funds	18	21,655	21,878
Unrestricted income funds:	18		
Designated funds		35,699	41,241
General funds		794,744	785,025
<i>Total unrestricted funds</i>		830,443	826,266
<i>Total charity funds</i>		852,098	848,144

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

  
 T Chamberlain  
 County Commissioner

Dated..... 25/11/25 .....

Staffordshire County Guide Association  
Statement of Cashflows  
as at 5 April 2025

	Notes	2025 £	2024 £
Net cash used in operating	22	<u>(71,337)</u>	<u>(1,592)</u>
<b><i>Cash flows from investing</i></b>			
Interest and dividends		13,743	12,755
Purchase of furniture and equipment		(5,901)	(3,001)
Purchase of new investments		(80,382)	(42,414)
Proceeds from sale of fixed assets			25,000
Proceeds from sale of investments		59,473	44,070
Net cash provided by investing		<u>(13,067)</u>	<u>36,410</u>
<b><i>Cash flows from financing</i></b>			
Repayment of borrowing		-	-
Cash inflow from new borrowings		-	-
Net cash provided by financing		<u>-</u>	<u>-</u>
Change in cash and cash		(84,404)	34,818
Cash and cash equivalent brought forward		334,245	299,427
Cash and cash equivalents carried forward		<u><u>249,841</u></u>	<u><u>334,245</u></u>

**Staffordshire County Guide Association**  
**Notes to the Financial Statements**  
**for the year ended 5 April 2025**

**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 . 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 2025**

***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 £	2025 £	2024 £
County share of subscription	70,837	-	70,837	57,079
Miscellaneous subs	363	-	363	113
Miscellaneous donations	1,749	-	1,749	1,947
Grants	-	-	-	775
	<u>72,949</u>	<u>-</u>	<u>72,949</u>	<u>59,914</u>

**3 Investments**

	Unrestricted £	Restricted £	2025 £	2024 £
Listed investments				
Dividends	12,475	-	12,475	12,476
Cash investments and settlements pending				
Bank interest	1,268	-	1,268	279
	<u>13,743</u>	<u>-</u>	<u>13,743</u>	<u>12,755</u>

Staffordshire County Guide Association  
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4 Other trading activities	Unrestricted £	Restricted £	2025 £	2024 £
Trading income				
Sales of badges & county goods	12,510	-	12,510	14,240
Rental income - Beaudesert	3,215	-	3,215	1,839
Lettings income	3,460	-	3,460	2,291
<b>Total incoming resources</b>	<b>19,185</b>	<b>-</b>	<b>19,185</b>	<b>18,370</b>
Trading expenditure				
Purchase of badges & county goods	8,356	-	8,356	6,709
Miscellaneous fund raising costs	20	-	20	20
<b>Total outgoing resources</b>	<b>8,376</b>	<b>-</b>	<b>8,376</b>	<b>6,729</b>
<b>Net fund raising income</b>	<b>10,809</b>	<b>-</b>	<b>10,809</b>	<b>11,641</b>
<b>5 Charitable activities</b>				
<b>Event receipts and collections</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2025 £</b>	<b>2024 £</b>
Training receipts	2,597	-	2,597	3,254
County guiding events				
Miscellaneous events	3,365	-	3,365	18,127
Manor Park	4,054	-	4,054	-
Steam & Dream	35,171	-	35,171	-
International guiding				
Essex 2024	11,480	-	11,480	-
Switzerland 2025	41,224	-	41,224	-
Disney 2024	86,842	-	86,842	-
Iceland 2023	-	-	-	45,416
Scotland 2023	-	-	-	14,094
Fundraised element of income in respect of cancelled trips due to COVID pandemic	-	-	-	196
Unity 2022	-	-	-	10
	<b>184,733</b>	<b>-</b>	<b>184,733</b>	<b>81,097</b>

Continued ,,,,

**Staffordshire County Guide Association**  
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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 17).

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

	2025 £	2024 £
County guiding events:		
Miscellaneous events	-	-
International guiding events:		
India 2025	48,356	17,178
Ireland 2025	15,363	-
Essex 2024	-	7,918
Switzerland 2025	-	10,625
Disney 2024	-	86,842
	<u>63,719</u>	<u>122,563</u>

6	Other income	Unrestricted £	Restricted £	2025 £	2024 £
	Copeland Cottage - salary recharge	5,501	-	5,501	5,200
	Sale of Land	-	-	-	25,000
	Sundry receipts	-	-	-	15
		<u>5,501</u>	<u>-</u>	<u>5,501</u>	<u>30,215</u>

**Charitable expenditure**

7	Grants payable	Unrestricted £	Restricted £	2025 £	2024 £
	Training and travel grants (Net of refunds)	2,000	-	2,000	180
		<u>2,000</u>	<u>-</u>	<u>2,000</u>	<u>180</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. Region Trips - 30% for leaders and 10% for girls. Private Trips with no service £500. Private Trips with service element £1,000.

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8	Event costs	Unrestricted £	Restricted £	2025 £	2024 £
	Training expenses	8,614	-	8,614	6,368
	County guiding events:				
	Miscellaneous events	8,543	-	8,543	11,239
	Manor Park	3,410	-	3,410	-
	Steam & Dream	29,116	-	29,116	-
	International guiding events:				
	Essex 2024	9,790	-	9,790	-
	Switzerland 2025	40,516	-	40,516	-
	Disney 2024	81,285	-	81,285	-
	Norway - Roverway costs	3,050	-	3,050	-
	Unity	-	-	-	389
	Iceland 2023	-	-	-	47,715
	Scotland 2023	-	-	-	13,361
	International guiding events unrecovered costs due to COVID cancellation				
	Cayman 2020	-	-	-	282
	International expenses	700	-	700	-
		<u>185,024</u>	<u>-</u>	<u>185,024</u>	<u>79,354</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:

	2025 £	2024 £
County guiding events:		
Steam & Dream	-	3,278
International guiding events:		
India 2025	49,414	5,216
Ireland 2025	6,787	-
Essex 2024	-	3,222
Switzerland 2025	-	8,539
Disney 2024	-	73,150
Norway - Roverway	-	3,050
	<u>56,201</u>	<u>96,455</u>

**Staffordshire County Guide Association**  
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<b>9 General guiding costs</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2025 £</b>	<b>2024 £</b>
Guide Association subscriptions	424	-	424	1,089
Expenses claimed	3,909	-	3,909	1,917
Grants paid to commissioners	765	-	765	720
Wage costs	53,824	-	53,824	50,480
Printing, stationery and postage	3,024	223	3,247	1,190
Lease of equipment	1,422	-	1,422	852
Insurance	2,051	-	2,051	1,570
Heat, light and water	6,494	-	6,494	6,473
Cleaning expenses	2,737	-	2,737	3,141
Repairs and maintenance	3,940	-	3,940	9,868
Telephone charges	608	-	608	1,691
Donations and presentations	1,457	-	1,457	193
Legal and professional	984	-	984	376
Accountancy	822	-	822	-
Computer Running costs	3,030	-	3,030	-
Rebranding costs	-	-	-	1,168
Depreciation	9,363	-	9,363	9,102
	<u>94,854</u>	<u>223</u>	<u>95,077</u>	<u>89,830</u>

<b>10 Other costs</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2025 £</b>	<b>2024 £</b>
Annual report and AGM costs	392	-	392	233
Independent examiners fees	3,402	-	3,402	3,142
Bank charges	304	-	304	347
Sundry expenses	1,121	-	1,121	2,190
	<u>5,219</u>	<u>-</u>	<u>5,219</u>	<u>5,912</u>

<b>11 Net gains (losses) on investments</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>2025 £</b>	<b>2024 £</b>
Unrealised investment gains/(losses) per note 15	5,440	-	5,440	23,733
Realised investment gains/(losses)	820	-	820	310
	<u>6,260</u>	<u>-</u>	<u>6,260</u>	<u>24,043</u>

<b>12 Net resources</b>	<b>2025 £</b>	<b>2024 £</b>
This is stated after charging:		
Independent examiners fees	3,402	3,142
Depreciation and other amounts written off tangible fixed assets:		
Owned by the charity	9,363	9,102
Operating leases		
Hire of plant and machinery	1,422	852
	<u></u>	<u></u>

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

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

	2025	2024
Administration - (Part time)	5	5

The aggregate payroll costs of the above was:

	2025 £	2024 £
Wages and salaries	53,232	49,902
Pension contributions - defined contribution scheme	592	578
Social security costs	-	-
	<u>53,824</u>	<u>50,480</u>

No employee earned more than £60,000 per annum. (2024: None).  
No remuneration was paid to the trustees during the year (2024: Nil).

	2025 £	2024 £
Grants and expenses paid to the trustees during the year		
Grants of £45 each were paid to 17 Division Commissioners during the year (2024: 16). The Division Commissioners are listed on page 1.	765	720
Reimbursement of out of pocket expenses together with travelling expenses were paid to 7 trustees during the year (2024: 3).	3,909	1,917

**14 Tangible fixed assets**

	Freehold land and buildings £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 6 April 2024	262,216	86,113	348,329
Additions	-	5,901	5,901
Disposals	-	-	-
At 5 April 2025	<u>262,216</u>	<u>92,014</u>	<u>354,230</u>
<b>Depreciation</b>			
At 6 April 2024	137,818	79,496	217,314
Charge for the Year	5,548	3,815	9,363
On Disposals	-	-	-
At 5 April 2025	<u>143,366</u>	<u>83,311</u>	<u>226,677</u>
<b>Net book value</b>			
At 5 April 2025	<u>118,850</u>	<u>8,703</u>	<u>127,553</u>
At 6 April 2024	<u>124,398</u>	<u>6,617</u>	<u>131,015</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>15 Fixed asset investments - listed investments</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Valuation:		
At 6 April 2024	358,557	336,170
Additions	80,382	42,414
Disposals	(58,657)	(43,760)
	380,282	334,824
(Decrease) / Increase in market value	5,443	23,733
	<u>385,725</u>	<u>358,557</u>
At 5 April 2025		
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The cost value at the balance sheet date of listed investments was	238,163	269,566
	<b>2025</b>	<b>2024</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	12,475	12,476
	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
The analysis of stocks and shares held are as follows:		
Companies within the UK	180,294	154,466
Companies outside the UK	205,431	204,091
	<u>385,725</u>	<u>358,557</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>16 Debtors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade debtors	-	-
Other debtors	83,323	68,343
Prepayments and accrued income	62,570	102,292
	<u>145,893</u>	<u>170,635</u>
<b>17 Creditors: amounts falling due within one year</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Trade creditors	1,048	2,217
Accruals and deferred income	70,190	154,693
	<u>71,238</u>	<u>156,910</u>

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18 Funds

	At 6 April 2024 £	Transfer of funds £	Incoming resources & gains £	Outgoing resources & losses £	At 5 April 2025 £
Restricted:					
International Event Fund	21,578	-	-	-	21,578
Archive Grant	300	-	-	(223)	77
	<u>21,878</u>	<u>-</u>	<u>-</u>	<u>(223)</u>	<u>21,655</u>
Designated:					
Development fund	39,301	(5,402)	-	-	33,899
Barbara Waterhouse legacy	140	-	-	(140)	-
Firepit Fundraising Fund	1,800	-	-	-	1,800
	<u>41,241</u>	<u>(5,402)</u>	<u>-</u>	<u>(140)</u>	<u>35,699</u>
General funds	785,025	5,402	302,371	(298,054)	794,744
	<u>848,144</u>	<u>5,402</u>	<u>302,371</u>	<u>(298,417)</u>	<u>852,098</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.

**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.

**Barbara Waterhouse legacy**

Funds have been designated by the trustees to provide a seating area in the garden at our Headquarters. The fund was closed in the year.

**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**  
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	Unrestricted funds £	Restricted funds £	Total funds £
<b>19 Analysis of net assets between funds</b>			
Fund balances as at 5 April 2025 are represented by:			
Tangible fixed assets	513,278	-	513,278
Current assets	388,403	21,655	410,058
Creditors: amounts falling due within one year	(71,238)	-	(71,238)
<b>Total net assets</b>	<u>830,443</u>	<u>21,655</u>	<u>852,098</u>

**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 :

	2025 £	2024 £
Within one year	-	841
After one year but within five years	-	-
	<u>-</u>	<u>841</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:

	2025 £	2024 £
Membership subscriptions	424	1,089
Badges purchased	8,356	6,709
Other goods purchased	-	-
	<u>8,780</u>	<u>7,798</u>
County share of membership subscriptions receivable	<u>70,837</u>	<u>57,079</u>
Balances outstanding at the year end and included in creditors	984	708
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 £3,215.

The amount due from The Beaudesert Site Management Committee at the balance sheet date was £13,697 (2024: £10,482).

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

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Net movement in funds	3,954	42,507
Add back depreciation charge	9,363	9,102
Deduct gains / add back losses on sale of assets	-	(25,000)
Deduct interest and dividend income shown on investing activities	(13,743)	(12,755)
Deduct gains / add back losses on investments	(6,260)	(24,043)
Decrease (increase) in stock	(3,721)	(1,640)
Decrease (increase) in debtors	24,742	(94,613)
Increase (decrease) in creditors	(85,672)	104,850
<b>Net cash used in operating activities</b>	<u>(71,337)</u>	<u>(1,592)</u>