

# THE GUIDE ASSOCIATION BIRMINGHAM

England & Wales · Charity number 524565

## Details

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Other names	COUNTY OF BIRMINGHAM GIRL GUIDES ASSOCIATION, GIRLGUIDING BIRMINGHAM
Status	Registered
Legal form	Trust
Registered	1964-01-27
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Girl Guiding Birmingham Trefoil House 2 Ellis Street Birmingham B1 1HL
Phone	01216433686
Email	<a href="mailto:cc@girlguidingbirmingham.org.uk">cc@girlguidingbirmingham.org.uk</a>
Website	<a href="http://www.girlguidingbirmingham.org.uk">www.girlguidingbirmingham.org.uk</a>

## Activities

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**Objects:** THE GUIDE ASSOCIATION BIRMINGHAM.

**Activities:** Girlguiding Birmingham is the largest voluntary organisation for girls and young women in Birmingham. Through fun, friendship, challenge and adventure we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space
- **What:** Education/training, Arts/culture/heritage/science, Amateur Sport, Environment/conservation/heritage, Recreation
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

## Geography

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- **Area of benefit:** COUNTY BOROUGH OF BIRMINGHAM.
- Birmingham City

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£157,260	£249,110	-	-
2023-12-31	£154,842	£251,537	-	-
2022-12-31	£165,139	£134,323	-	-
2021-12-31	£126,466	£112,630	-	-
2020-12-31	£199,550	£120,973	-	-

## Trustees

Name	Role	Appointed
Alison Elizabeth Adkins		2022-11-01
Amanda Mary Louise Jones		2020-02-25
Amy Sylvia Gibbon		2024-10-01
Anne Mc Gibbon		2022-10-01
Catherine Elizabeth Hills		2024-05-20
Clair Helen Conaghan		2022-11-01
Helen Clare Groom		2022-11-25
JANICE ELIZABETH PRICE		2017-12-01
Katie Georgina Louisa Hunt		2022-09-01
Laura Anne Fowler		2024-02-16
Lauren Eve Timmington		2025-05-01
Linda Diane Bateman		2018-11-01
Lynne Kathryn ALEXANDER		
Rachel Helen Fasham		2024-10-01
Ruth Wainwright		2024-05-15
Susan Ann Stewart		2019-10-12
Susan Carol Smith		2023-09-01
alison Crathorne		2023-10-04

**THE GUIDE ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 524565

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# Accounts

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**REGISTERED CHARITY NUMBER: 524565**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
The Guide Association Birmingham

The Guide Association Birmingham

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for the Year Ended 31 December 2024

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The Guide Association Birmingham

Reference and Administrative Details for the Year Ended 31 December 2024

**TRUSTEES**

A S McGibbon  
 R Clarke (resigned 27.2.24)  
 K Hunt  
 M J Watkins  
 R L Wilkes (resigned 16.2.24)  
 S A Miles  
 A M L Jones  
 S A Stewart  
 Z C Parker  
 S Waldron  
 L D Bateman  
 J E Price  
 L K Alexander  
 C H Groom  
 C H Conaghan  
 A E Adkins  
 S C Smith  
 A Crathorne  
 L A Fowler (appointed 16.2.24)  
 R H Fasham (appointed 1.10.24)  
 C E Hills (appointed 20.5.24)  
 R Wainwright (appointed 15.5.24)  
 A Gibbon (appointed 1.10.24)

**PRINCIPAL ADDRESS**

Trefoil House  
 2 Ellis Street  
 Birmingham, B1 1HL

**REGISTERED CHARITY  
 NUMBER**

524565

**INDEPENDENT EXAMINER**

Lewis Smith & Co.  
 Chartered Certified Accountants  
 The Old Doctor's House, 74 Grange Road,  
 Dudley DY1 2AW

**BANKERS**

Lloyds Bank PLC, Birmingham BX1 1LT

**INVESTMENT MANAGER**

Evelyn Partners, 103 Colmore Row, B3 3AG

The Guide Association Birmingham  
Report of the Trustees for the Year Ended 31 December 2024

The Trustees present their annual report together with the financial statements of The Guide Association Birmingham for the year 1 January 2024 to 31 December 2024. They have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019). The Guide Association Birmingham is a registered charity, number 524565, and is constituted under a Trust deed.

Birmingham Guide Association (known as Girlguiding Birmingham) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the City of Birmingham. It is governed by a County Executive Committee of 16 trustees, all of whom are volunteers, with one Trustee from each of the Twelve Divisions, the County Commissioner, Assistant County Commissioner, County Treasurer and the Property Manager, a full list of Trustees is given in this report. The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years. The current County Commissioner was appointed on 1 October 2022. All other members of the Executive Committee are appointed by the county commissioner. Organisational structure as per the constitution of the charity, the Executive Committee manages the association affairs with the Executive making key operational decisions. Once decisions are made the county commissioner is responsible for disseminating information to staff and volunteers ensuring that decisions made by the Executive are implemented.

Girlguiding Birmingham's mission is to empower girls to find and use their voice – inspiring them to discover the best in themselves and to make a positive difference in their community. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Our aim is to provide an environment where girls grow in confidence by developing friendships and skills, finding their voice and challenging themselves in a supportive community. To achieve this, Girlguiding Birmingham wants to make an impact on the girls it supports and for the volunteers, our communities and for society as a whole. Girlguiding Birmingham incorporates the national Girlguiding Strategy, "Girls Can Do Anything", aims to empower girls and expand their reach, with goals to double their impact by 2035. The key objectives of the strategy include:

- Empowerment and Confidence: focusing on building girls' confidence and well-being.
- Inclusivity and Accessibility: reaching girls from diverse backgrounds and communities, ensuring that every girl has the opportunity to participate in guiding activities.

## The Guide Association Birmingham

### Report of the Trustees for the Year Ended 31 December 2024 continued

- Volunteer Engagement: Recognising the vital role of volunteers, developing initiatives to recruit, retain and support volunteers, making their experience rewarding and flexible.
- Long-term Goals: By 2030, Girlguiding aims to reach more girls where they are, with a long-term goal of having one in ten girls in the UK involved in guiding by 2035.

All girls are welcome. Our leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and Inspire (18-30).

Special events were held at unit, District, Division and County level, we encouraged members to take part in large scale regional and national events including selection for international trips run by Girlguiding and the Scouts. Some of our adult volunteers have volunteered to be on international services teams supporting young people from across the world to take part in large camps. Within the County, local units are now beginning to venture abroad with their units following the break caused by the covid pandemic.

We have offered a number of large scale outdoor events for all sections with over 200 young members and leaders developing their skills to feel more confident in the outdoors including guides and rangers building outdoor shelters to sleep in overnight.

Our walking adviser has created a number of social walks mainly for volunteers which have included a range of terrains.

The Arts team has continued to offer a number of activity days for all sections.

We have developed an Archives team who are cataloguing our history so current and future generations can find out what we wore, what we did and how the organisation has changed, grown and developed since 1910.

We have maintained our young member numbers but our volunteers have increased.

Recruitment and retention continues to be a priority, to do this we need to continue promoting a positive image in the local media to encourage more adult volunteers to join us to help cope with our increasing number of girls and enquiries. We have opened units in more deprived areas of the city but overall our number of units has decreased.

This has been a combination of closing units and amalgamating others. In addition trustees recognise that all members working with young people could attract risk and are therefore DBS checked in line with Girlguiding policy.

Our adult volunteers undergo mandatory training including safeguarding, which has been overhauled making it more relevant to the volunteers in different roles. First response training which mainly covers first aid is mandatory in that all units must have a qualified leader at all meetings and events. We encourage all adult members to undertake other trainings (face to face/online or via a webinar) to support the Girlguiding programme for each section, and

## The Guide Association Birmingham

### Report of the Trustees for the Year Ended 31 December 2024 continued

running the unit. As a result of previous consultations we have offered an increased range of training topics and leisure opportunities. These are both areas to grow in 2025. Trustees and commissioners are supported to carry out their roles effectively and efficiently. Commissioners have a commissioner mentor to help them with issues that arise. Participation in regional and national training opportunities are encouraged.

We recognise our volunteers through a range of awards. We gave out a number of long service awards including two for fifty years and three for forty years. County Commissioner thank you badges for volunteers who had held additional roles that have come to an end and worked on special time limited projects. In addition to these, volunteers and staff are nominated by their peers for a County award which is given for extraordinary service. We expanded this award from a one single award to 3 stages to allow for nominations for continued innovative and exceptional services.

Our biggest challenge however has continued to centre around our new headquarters which we moved into in April 2023. We expect these to all be ratified by summer 2025.

Our plans for 2025 include

- improving our social media presence,
- developing out international opportunities
- Growing our membership
- Streamlining our financial processes
- Reviewing our properties to increase their use and to consider any upgrading that may be required.

The Board of Trustees thanks every volunteer for all they do, giving their time generously, sharing their skills, experience and enthusiasm and providing girls with amazing opportunities to develop and thrive. Creating exceptional experiences for girls, creating memories to last a lifetime.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

A grant for £10,000 received during the year, represents a moving contribution from Invesco Finance.

The Guide Association Birmingham

Report of the Trustees for the Year Ended 31 December 2024 continued

**FINANCIAL REVIEW**

**Investment Policy**

The trustees have agreed that the investments are to be used to provide an additional source of income for the organisation for use towards its annual costs. The trustees have appointed Evelyn Partners to manage the portfolio of investments of the organisation.

**Reserves Policy**


The trustees have reviewed the total reserves held by the organisation. The free reserves of the organisation are the unrestricted funds less tangible fixed assets, social investments and designated funds. The trustees consider that the level of free reserves held should be sufficient to cover approximately one year's expenditure. At the year end the total free reserves were £377,255. Since the year end a total of £70,000 has been transferred from the General Fund, with £20,000 allocated to the Hardship Fund, £30,000 to the Renewals Fund, and £20,000 to the Friends of Birmingham Guiding Fund, in future to be known as the Opportunities Fund. Following the transfers the total free reserves were £307,255 which the trustees consider to be sufficient to enable the charitable activities of the organisation to continue for at least a further twelve months. The trustees continue to monitor the level of reserves held, at regular intervals, throughout the year.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 18 June 2025 and signed on its behalf by:



.....  
J E Price - Trustee

Independent Examiner's Report to the Trustees of  
The Guide Association Birmingham

**Independent examiner's report to the trustees of The Guide Association Birmingham**

I report to the charity trustees on my examination of the accounts of The Guide Association Birmingham (the Trust) for the year ended 31 December 2024.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Craig Beale (ACCA)

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road, Dudley DY1 2AW

Date: ..... 20 JUNE 2025 .....

The Guide Association Birmingham

Statement of Financial Activities  
for the Year Ended 31 December 2024

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations, legacies and subscriptions	2	39,950	56,423
<b>Charitable activities</b>			
Charitable Activities	8	10,000	-
Other trading activities	3	95,553	88,659
Investment income	4	<u>11,757</u>	<u>9,760</u>
<b>Total</b>		<u>157,260</u>	<u>154,842</u>
<b>EXPENDITURE ON</b>			
Raising funds	5	1,694	1,781
<b>Charitable activities</b>			
Charitable Activities		53,683	110,874
Other		<u>193,733</u>	<u>138,882</u>
<b>Total</b>		<u>249,110</u>	<u>251,537</u>
Net gains on investments		<u>14,220</u>	<u>538,751</u>
<b>NET INCOME/(EXPENDITURE)</b>		(77,630)	442,056
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>1,224,719</u>	<u>782,663</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,147,089</u></u>	<u><u>1,224,719</u></u>

The notes form part of these financial statements

The Guide Association Birmingham

Balance Sheet

31 December 2024

	Notes	31.12.24 Unrestricted funds £	31.12.23 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	9	177,987	52,650
Investments	10	<u>497,672</u>	<u>280,006</u>
		675,659	332,656
<b>CURRENT ASSETS</b>			
Stocks	11	15,247	13,721
Debtors	12	5,307	160,534
Cash at bank and in hand		<u>517,546</u>	<u>734,364</u>
		538,100	908,619
<b>CREDITORS</b>			
Amounts falling due within one year	13	(66,670)	(16,556)
		<u>471,430</u>	<u>892,063</u>
<b>NET CURRENT ASSETS</b>			
		<u>471,430</u>	<u>892,063</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		1,147,089	1,224,719
<b>NET ASSETS</b>			
		<u>1,147,089</u>	<u>1,224,719</u>
<b>FUNDS</b>			
Unrestricted funds	15	<u>1,147,089</u>	<u>1,224,719</u>
<b>TOTAL FUNDS</b>			
		<u>1,147,089</u>	<u>1,224,719</u>

The financial statements were approved by the Board of Trustees and authorised for issue on

18 June 2025 and were signed on its behalf by:

*Jamice E Rice*

Trustee

The notes form part of these financial statements

## 1. **ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and a settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Rents are accounted for on an accruals basis.

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned in the year. Associated tax recoveries are included for all amounts shown as income.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS102).

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

**1. ACCOUNTING POLICIES continued**

**Income continued**

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

**Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to their parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**Depreciation**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property – not provided

Improvements to property – Straight line over the period of lease

**Share in narrowboat**

Plant and machinery – 10% on reducing balance

The Guide Association Birmingham owns a 75% share in a narrowboat with Girlguiding Northamptonshire. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. The accounts include only the Guide Association Birmingham share of the narrowboat.

## **I. ACCOUNTING POLICIES continued**

### **Stocks**

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### **Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

### **Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide.

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

## **1. ACCOUNTING POLICIES continued**

### **Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity: this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

### **Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactional value and subsequently measured at their settlement value with the expectation of bank loans which are subsequently measured at amortized cost using the effective interest method.

### **Investments**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measure at fair value at the balance sheet date, unless the value cannot be measure reliably in which case it is measure at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

### **Going Concern**

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue its activities.

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

**2. DONATIONS AND LEGACIES**

	31.12.24	31.12.23
	Unrestricted	Total
	funds	funds
	£	£
Gifts	-	1,000
County Subscriptions	38,640	51,800
Donations	<u>1,310</u>	<u>3,623</u>
	<u>39,950</u>	<u>56,423</u>

**3. OTHER TRADING ACTIVITIES**

	31.12.24	31.12.23
	Unrestricted	Total
	funds	funds
	£	£
County Events	8,850	7,081
County Shop	33,179	39,687
TLC Lottery	183	232
Letting Fees - Trefoil Croft	6,294	6,458
Friends of Birmingham Guiding	1,014	1,571
Duke of Edinburgh	2,323	1,573
Letting Fees - Goodrest	7,654	3,043
Letting Fees - Trefoil House	<u>36,056</u>	<u>29,014</u>
	<u>95,553</u>	<u>88,659</u>

**4. INVESTMENT INCOME**

	31.12.24	31.12.23
	Unrestricted	Total
	funds	funds
	£	£
Dividends and Interest	<u>11,757</u>	<u>9,760</u>

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

**5. RAISING FUNDS**

**Investment management costs**

	31.12.24	31.12.23
	Unrestricted	Total
	funds	funds
	£	£
Portfolio management	1,694	1,781
	<u>=====</u>	<u>=====</u>

**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted
	funds
	£
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations, legacies and subscriptions	56,423
Other trading activities	88,659
Investment income	<u>9,760</u>
<b>Total</b>	<u>154,842</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,781
<b>Charitable activities</b>	
Charitable Activities	110,874
Other	<u>138,882</u>
<b>Total</b>	<u>251,537</u>

The Guide Association Birmingham

Notes to the Financial Statements

for the Year Ended 31 December 2024 continued

**7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES continued**

	Unrestricted funds £
Net gains on investments	<u>538,751</u>
<b>NET INCOME</b>	442,056
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	782,663
	—————
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,224,719</u></u>

**8. GRANT**

A grant for £10,000 received during the year, represents a moving contribution from Invesco Finance.

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
<b>COST</b>				
At 1 January 2024	30,056	-	72,000	102,056
Additions	-	128,027	-	128,027
At 31 December 2024	<u>30,056</u>	<u>128,027</u>	<u>72,000</u>	<u>230,083</u>
<b>DEPRECIATION</b>				
At 1 January 2024	-	-	49,406	49,406
Charge for year	-	431	2,259	2,690
At 31 December 2024	<u>-</u>	<u>431</u>	<u>51,665</u>	<u>52,096</u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	<u>30,056</u>	<u>127,596</u>	<u>20,335</u>	<u>177,987</u>
At 31 December 2023	<u>30,056</u>	<u>-</u>	<u>22,594</u>	<u>52,650</u>

**10. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2024	280,006
Additions	213,084
Disposals	(5,961)
Impairments	<u>10,543</u>
At 31 December 2024	<u>497,672</u>
<b>NET BOOK VALUE</b>	
At 31 December 2024	<u>497,672</u>
At 31 December 2023	<u>280,006</u>

The Guide Association Birmingham

Notes to the Financial Statements

for the Year Ended 31 December 2024 continued

**10. FIXED ASSET INVESTMENTS continued**

There were no investment assets outside the UK.

**11. STOCKS**

	31.12.24	31.12.23
	£	£
Stocks	<u>15,247</u>	<u>13,721</u>

**12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade debtors	3,021	2,364
Other debtors	-	150,328
Prepayments	<u>2,286</u>	<u>7,842</u>
	<u>5,307</u>	<u>160,534</u>

**13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.24	31.12.23
	£	£
Trade creditors	1,737	-
Taxation and social security	649	306
Other creditors	<u>64,284</u>	<u>16,250</u>
	<u>66,670</u>	<u>16,556</u>

**14. LEASING AGREEMENTS**

The charity entered into a lease agreement in 2023, for the offices and an apartment at Trefoil House, 2 Ellis Street, Birmingham, West Midlands, B1 1HL. The annum rental charge is equivalent of a Girlguiding badge (estimated value of £1). The lease term is for 150 years, expiring in 2173.

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

**15. MOVEMENT IN FUNDS**

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	1,070,081	(72,167)	55,000	1,052,914
Bequest Fund	109,702	1,000	(55,000)	55,702
Hardship Fund	2,967	183	-	3,150
Lord Mayors charity	8,022	-	-	8,022
Friends of Birmingham Guiding	9,913	(3,172)	340	7,081
Renewals	23,694	(3,474)	-	20,220
International Fund	340	-	(340)	-
	<u>1,224,719</u>	<u>(77,630)</u>	<u>-</u>	<u>1,147,089</u>
<b>TOTAL FUNDS</b>	<u>1,224,719</u>	<u>(77,630)</u>	<u>-</u>	<u>1,147,089</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	155,063	(241,450)	14,220	(72,167)
Bequest Fund	1,000	-	-	1,000
Hardship Fund	183	-	-	183
Friends of Birmingham Guiding	1,014	(4,186)	-	(3,172)
Renewals	-	(3,474)	-	(3,474)
	<u>157,260</u>	<u>(249,110)</u>	<u>14,220</u>	<u>(77,630)</u>
<b>TOTAL FUNDS</b>	<u>157,260</u>	<u>(249,110)</u>	<u>14,220</u>	<u>(77,630)</u>

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

15. MOVEMENT IN FUNDS continued

Comparatives for movement in funds

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	627,699	442,382	1,070,081
Bequest Fund	108,702	1,000	109,702
Hardship Fund	2,735	232	2,967
Lord Mayors charity	8,022	-	8,022
Friends of Birmingham Guiding	11,471	(1,558)	9,913
Renewals	23,694	-	23,694
International Fund	340	-	340
	<u>782,663</u>	<u>442,056</u>	<u>1,224,719</u>
<b>TOTAL FUNDS</b>	<u>782,663</u>	<u>442,056</u>	<u>1,224,719</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	152,038	(248,407)	538,751	442,382
Bequest Fund	1,000	-	-	1,000
Hardship Fund	232	-	-	232
Friends of Birmingham Guiding	<u>1,572</u>	<u>(3,130)</u>	<u>-</u>	<u>(1,558)</u>
	<u>154,842</u>	<u>(251,537)</u>	<u>538,751</u>	<u>442,056</u>
<b>TOTAL FUNDS</b>	<u>154,842</u>	<u>(251,537)</u>	<u>538,751</u>	<u>442,056</u>

The Guide Association Birmingham

Notes to the Financial Statements  
for the Year Ended 31 December 2024 continued

**15. MOVEMENT IN FUNDS continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement At in funds £	Transfers between funds £	31.12.24 £
<b>Unrestricted funds</b>				
General fund	627,699	370,215	55,000	1,052,914
Bequest Fund	108,702	2,000	(55,000)	55,702
Hardship Fund	2,735	415	-	3,150
Lord Mayors charity	8,022	-	-	8,022
Friends of Birmingham Guiding	11,471	(4,730)	340	7,081
Renewals	23,694	(3,474)	-	20,220
International Fund	340	-	(340)	-
	<u>782,663</u>	<u>364,426</u>	<u>-</u>	<u>1,147,089</u>
<b>TOTAL FUNDS</b>	<u>782,663</u>	<u>364,426</u>	<u>-</u>	<u>1,147,089</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	307,101	(489,857)	552,971	370,215
Bequest Fund	2,000	-	-	2,000
Hardship Fund	415	-	-	415
Friends of Birmingham Guiding	2,586	(7,316)	-	(4,730)
Renewals	-	(3,474)	-	(3,474)
	<u>312,102</u>	<u>(500,647)</u>	<u>552,971</u>	<u>364,426</u>
<b>TOTAL FUNDS</b>	<u>312,102</u>	<u>(500,647)</u>	<u>552,971</u>	<u>364,426</u>

The Guide Association Birmingham

Notes to the Financial Statements

for the Year Ended 31 December 2024 continued

**16. EMPLOYEE BENEFIT OBLIGATIONS**

The Charity operates a defined contribution scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

The Guide Association Birmingham

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024

	31.12.24	31.12.23
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations, legacies and subscriptions</b>		
Gifts	-	1,000
County Subscriptions	38,640	51,800
Donations	<u>1,310</u>	<u>3,623</u>
	39,950	56,423
<b>Other trading activities</b>		
County Events	8,850	7,081
County Shop	33,179	39,687
TLC Lottery	183	232
Letting Fees - Trefoil Croft	6,294	6,458
Friends of Birmingham Guiding	1,014	1,571
Duke of Edinburgh	2,323	1,573
Letting Fees - Goodrest	7,654	3,043
Letting Fees - Trefoil House	<u>36,056</u>	<u>29,014</u>
	95,553	88,659
<b>Investment income</b>		
Dividends and Interest	11,757	9,760
<b>Charitable activities</b>		
Grants	<u>10,000</u>	<u>-</u>
<b>Total incoming resources</b>	157,260	154,842
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
PAYE Interest	3	-
<b>Investment management costs</b>		
Portfolio management	1,694	1,781

This page does not form part of the statutory financial statements

The Guide Association Birmingham

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024 continued

	31.12.24	31.12.23
	£	£
<b>EXPENDITURE continued</b>		
<b>Other</b>		
Staff Costs	42,178	37,203
Premises Expenses Trefoil Croft	15,361	15,357
Premises Expenses Goodrest	11,880	10,686
Premises Expenses Head Office	85,359	37,445
County Shop Expenses	<u>36,696</u>	<u>35,681</u>
	191,474	136,372
<b>Support costs</b>		
<b>Management</b>		
Office Expenses	-	159
Printing, postage and stationery	1,927	2,664
Telephone	1,958	2,563
Furniture and Equipment	500	55,720
Cleaning	6,353	584
County Events	8,434	6,725
Relocation Costs	-	10,088
Depreciation of tangible and heritage assets	<u>2,690</u>	<u>2,510</u>
	21,862	81,013
<b>Finance</b>		
Publicity	2,695	3,243
Badges	2,388	7,613
Training	553	554
Friends of Birmingham Guiding	4,186	3,130
Governance costs	3,835	3,620
County and divisional expenses	11,925	8,087
Computer Expenses	6,879	4,548
Duke of Edinburgh	<u>1,616</u>	<u>1,576</u>
	<u>34,077</u>	<u>32,371</u>
Total resources expended	<u>249,110</u>	<u>251,537</u>
<b>Net expenditure before gains and losses c/fwd</b>	(91,850)	(96,695)

This page does not form part of the statutory financial statements

The Guide Association Birmingham

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2024 continued

	31.12.24	31.12.23
	£	£
<b>Net expenditure before gains and losses</b> b/fwd.	(91,850)	(96,695)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	14,220	9,636
Realised gains/(losses) on investment property	<u>-</u>	<u>529,115</u>
<b>Net (expenditure)/income</b>	(77,630)	442,056

This page does not form part of the statutory financial statements

**THE GUIDE ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 524565

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# Accounts

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**REGISTERED CHARITY NUMBER: 524565**

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2023  
for  
The Guide Association Birmingham

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

The Guide Association Birmingham

Contents of the Financial Statements  
for the Year Ended 31 December 2023

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Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 16
Detailed Statement of Financial Activities	17 to 18

The Guide Association Birmingham

Reference and Administrative Details  
for the Year Ended 31 December 2023

**TRUSTEES**

A McGibbon  
R Clarke (resigned 27.2.24)  
G Hunt  
M J Watkins  
R L Wilkes (resigned 16.2.24)  
S A Miles  
A M L Jones  
S A Stewart  
Z C Parker  
S Waldron  
L D Bateman  
E Kedwards (resigned 31.7.23)  
J E Price  
H C Megahey (resigned 31.8.23)  
L K Alexander  
C H Groom  
C H Conaghan  
A E Adkins  
S C Smith (appointed 1.9.23)  
A Crathorne (appointed 4.10.23)  
L A Fowler (appointed 16.2.24)

**PRINCIPAL ADDRESS**

Trefoil House  
2 Ellis Street  
Birmingham  
West Midlands  
B1 1HL

**REGISTERED CHARITY NUMBER** 524565

**INDEPENDENT EXAMINER**

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

**BANKERS**

Lloyds Bank PLC  
Colmore Row  
Birmingham  
West Midlands  
BX1 1LT

The Guide Association Birmingham

Reference and Administrative Details  
for the Year Ended 31 December 2023

**INVESTMENT MANAGER**

Smith & Williamson  
3rd Floor  
9 Colmore Row  
Birmingham  
B3 2BJ

The Guide Association Birmingham

Report of the Trustees  
for the Year Ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Guide Association Birmingham is a registered charity, number 524565, and is constituted under a Trust deed.

The Trustees present their annual report together with the financial statements of The Guide Association Birmingham for the year 1 January 2022 to 31 December 2023. They have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Birmingham Guide Association (known as Girlguiding Birmingham) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the City of Birmingham. It is governed by a County Executive Committee of 16 trustees, all of whom are volunteers, with one Trustee from each of the Twelve Divisions, the County Commissioner, Assistant County Commissioner, County Treasurer and the Property Manager, a full list of Trustees is given in this report. The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years. The current County Commissioner was appointed on 1 October 2022.. All other members of the Executive Committee are appointed by the county commissioner. Organisational structure As per the constitution of the charity, the Executive Committee manages the association affairs with the Executive making key operational decisions. Once decisions are made the county commissioner is responsible for disseminating information to staff and ensuring that decisions made by the Executive are implemented.

Girlguiding Birmingham's mission is to empower girls to find and use their voice - inspiring them to discover the best in themselves and to make a positive difference in their community. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Our aim is to provide an environment where girls grow in confidence by developing friendships and skills, finding their voice and challenging themselves in a supportive community. To achieve this, Girlguiding Birmingham wants to make an impact on the girls it supports and for the volunteers, our communities and for society as a whole.

We want girls and young women to be free to be themselves and have more confidence in themselves. We want members to care and make a positive difference to others and the world around us. We want volunteers to empower girls and for volunteers to use their time and talents to empower the next generation of women. We want to inspire change and use our influence as Girlguiding to remove barriers so girls and women can thrive.

All girls are welcome. Our leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and Inspire (18-30).

Special events were held at unit, District, Division and County level, we encouraged members to take part in large scale regional and national events including selection for international trips run by Girlguiding and The Scout Association.

We have had an increase in girl number but our volunteers have remained static. Recruitment and retention is now priority, to do this we need to continue promoting a positive image in the local media to encourage more adult volunteers to join us to help cope with our increasing number of girl and enquiries. We have opened units in more deprived areas of the city. In addition trustees recognise that all members working with young people could attract risk and are therefore DBS checked in line with Girlguiding policy.

The Guide Association Birmingham

Report of the Trustees  
for the Year Ended 31 December 2023

Our adult volunteers have to undergo mandatory training including safeguarding and first aid as well as other trainings to support the Girlguiding programme for each section, and running the unit. We undertook some consultation on the trainings that they wanted which include the following finance, publicity, growth and retention and also a range of creative and outdoor activities. We have introduced leisure activities for our volunteers to support their wellbeing. Trustees and commissioners are supported to carry out their roles effectively and efficiently. Commissioners have a commissioner mentor to help them with issues that arise. Participation in regional and national training opportunities are encouraged.

We recognise our volunteers through a range of long service awards for 3-60+ years and County Commissioner thank you badges. Volunteers and staff are nominated by their peers for a County award which is given for extraordinary service. We nominated 3 exceptional leaders for the Region Chief Commissioner's award and also gave out a number of Local Hero awards to both girls and adults.

Our biggest challenge however has continued to centre around our new headquarters which we moved into in April 2023. There have been continual snagging and other issues due to open in 2023 and ensuring that it is fit for purpose for 21st century Guiding.

The Board of Trustees thanks every volunteer for all they do giving their time generously, sharing their skills, experience and enthusiasm and providing girls with amazing opportunities to develop and thrive. Creating exceptional experiences for girls, creating memories to last a lifetime..

**FINANCIAL REVIEW**

**Investment**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measure at fair value at the balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

**Going concern**


The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 13 May 24 and signed on its behalf by:



.....  
J E Price - Trustee

Independent Examiner's Report to the Trustees of  
The Guide Association Birmingham

**Independent examiner's report to the trustees of The Guide Association Birmingham**

I report to the charity trustees on my examination of the accounts of The Guide Association Birmingham (the Trust) for the year ended 31 December 2023.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Craig Beale (ACCA)

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

Date: .....

The Guide Association Birmingham

Statement of Financial Activities  
for the Year Ended 31 December 2023

		31.12.23 Unrestricted funds £	31.12.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		56,423	60,505
Other trading activities	2	88,659	95,912
Investment income	3	9,760	8,722
<b>Total</b>		<u>154,842</u>	<u>165,139</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	1,781	1,730
<b>Charitable activities</b>			
Charitable Activities		110,874	38,996
Other		138,882	93,597
<b>Total</b>		<u>251,537</u>	<u>134,323</u>
Net gains/(losses) on investments		<u>538,751</u>	<u>(46,194)</u>
<b>NET INCOME/(EXPENDITURE)</b>		442,056	(15,378)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		782,663	798,041
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>1,224,719</u></u>	<u><u>782,663</u></u>

The notes form part of these financial statements

The Guide Association Birmingham

Balance Sheet  
31 December 2023

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	52,650	151,045
Investments	8	280,006	264,028
		<hr/>	<hr/>
		332,656	415,073
 <b>CURRENT ASSETS</b>			
Stocks	9	13,721	16,315
Debtors	10	160,534	6,360
Cash at bank and in hand		734,364	350,141
		<hr/>	<hr/>
		908,619	372,816
 <b>CREDITORS</b>			
Amounts falling due within one year	11	(16,556)	(5,226)
		<hr/>	<hr/>
<b>NET CURRENT ASSETS</b>		892,063	367,590
		<hr/>	<hr/>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		1,224,719	782,663
		<hr/>	<hr/>
<b>NET ASSETS</b>		1,224,719	782,663
		<hr/>	<hr/>
<b>FUNDS</b>	13		
Unrestricted funds		1,224,719	782,663
		<hr/>	<hr/>
<b>TOTAL FUNDS</b>		1,224,719	782,663
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on .....  
and were signed on its behalf by:

.....  
Trustee

The notes form part of these financial statements

## 1. ACCOUNTING POLICIES

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and a settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Rents are accounted for on an accruals basis.

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned in the year. Associated tax recoveries are included for all amounts shown as income.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to their parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

**1. ACCOUNTING POLICIES - continued**

**Shares in narrowboat**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	- not provided
Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance

The Guide Association Birmingham owns a 75% share in a narrowboat with GirlGuiding Northamptonshire. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. The accounts include only the Guide Association Birmingham share of the narrowboat.

**Stocks**

Stock are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

**Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide.

**Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity: this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**1. ACCOUNTING POLICIES - continued**

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactional value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortized cost using the effective interest method.

**2. OTHER TRADING ACTIVITIES**

	31.12.23	31.12.22
	£	£
County Events	7,081	4,760
County Shop	39,687	41,173
TLC Lottery	232	233
Letting Fees - Trefoil Croft	6,458	4,773
Friends of Birmingham Guiding	1,571	3,732
Duke of Edinburgh	1,573	1,312
Letting Fees - Goodrest	3,043	2,926
Letting Fees - Trefoil House	29,014	37,003
	<u>88,659</u>	<u>95,912</u>

**3. INVESTMENT INCOME**

	31.12.23	31.12.22
	£	£
Dividends and Interest	<u>9,760</u>	<u>8,722</u>

**4. RAISING FUNDS**

**Investment management costs**

	31.12.23	31.12.22
	£	£
Portfolio management	<u>1,781</u>	<u>1,730</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

**Trustees' expenses**

There were trustees expenses paid in the year ended 31 December 2023 for mileage allowance of £286 and in the year ended 31 December 2022 of £1,174.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	60,505
Other trading activities	95,912
Investment income	8,722
<b>Total</b>	<u>165,139</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,730
<b>Charitable activities</b>	
Charitable Activities	38,996
Other	93,597
<b>Total</b>	<u>134,323</u>
Net gains/(losses) on investments	<u>(46,194)</u>
<b>NET INCOME/(EXPENDITURE)</b>	(15,378)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	798,041
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>782,663</u></u>

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

7. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2023	125,941	72,000	1,364	199,305
Disposals	(95,885)	-	(1,364)	(97,249)
At 31 December 2023	<u>30,056</u>	<u>72,000</u>	<u>-</u>	<u>102,056</u>
<b>DEPRECIATION</b>				
At 1 January 2023	-	46,896	1,364	48,260
Charge for year	-	2,510	-	2,510
Eliminated on disposal	-	-	(1,364)	(1,364)
At 31 December 2023	<u>-</u>	<u>49,406</u>	<u>-</u>	<u>49,406</u>
<b>NET BOOK VALUE</b>				
At 31 December 2023	<u>30,056</u>	<u>22,594</u>	<u>-</u>	<u>52,650</u>
At 31 December 2022	<u>125,941</u>	<u>25,104</u>	<u>-</u>	<u>151,045</u>

8. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2023	264,028
Additions	33,311
Disposals	(20,446)
Impairments	3,113
At 31 December 2023	<u>280,006</u>
<b>NET BOOK VALUE</b>	
At 31 December 2023	<u>280,006</u>
At 31 December 2022	<u>264,028</u>

There were no investment assets outside the UK.

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2023

**9. STOCKS**

	31.12.23	31.12.22
	£	£
Stocks	13,721	16,315

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade debtors	2,364	1,416
Other debtors	150,328	-
Prepayments	7,842	4,944
	<u>160,534</u>	<u>6,360</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.12.23	31.12.22
	£	£
Trade creditors	-	293
Taxation and social security	306	57
Other creditors	16,250	4,876
	<u>16,556</u>	<u>5,226</u>

**12. LEASING AGREEMENTS**

The charity entered into a lease agreement during the year, for the offices and an apartment at Trefoil House, 2 Ellis Street, Birmingham, West Midlands, B1 1HL. The annum rental charge is equivalent of a Girlguiding badge (estimated value of £1). The lease term is for 155 years, expiring in 2168.

**13. MOVEMENT IN FUNDS**

	At 1.1.23	Net movement in funds	At 31.12.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	627,699	442,382	1,070,081
Bequest Fund	108,702	1,000	109,702
Hardship Fund	2,735	232	2,967
Lord Mayors charity	8,022	-	8,022
Friends of Birmingham Guiding	11,471	(1,558)	9,913
Renewals	23,694	-	23,694
International Fund	340	-	340
	<u>782,663</u>	<u>442,056</u>	<u>1,224,719</u>
<b>TOTAL FUNDS</b>	<u>782,663</u>	<u>442,056</u>	<u>1,224,719</u>

**13. MOVEMENT IN FUNDS - continued**

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	152,038	(248,407)	538,751	442,382
Bequest Fund	1,000	-	-	1,000
Hardship Fund	232	-	-	232
Friends of Birmingham Guiding	1,572	(3,130)	-	(1,558)
	<u>154,842</u>	<u>(251,537)</u>	<u>538,751</u>	<u>442,056</u>
<b>TOTAL FUNDS</b>	<u>154,842</u>	<u>(251,537)</u>	<u>538,751</u>	<u>442,056</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	638,519	(10,820)	627,699
Bequest Fund	108,702	-	108,702
Hardship Fund	2,502	233	2,735
Lord Mayors charity	8,022	-	8,022
Friends of Birmingham Guiding	16,262	(4,791)	11,471
Renewals	23,694	-	23,694
International Fund	340	-	340
	<u>798,041</u>	<u>(15,378)</u>	<u>782,663</u>
<b>TOTAL FUNDS</b>	<u>798,041</u>	<u>(15,378)</u>	<u>782,663</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	161,174	(125,800)	(46,194)	(10,820)
Hardship Fund	233	-	-	233
Friends of Birmingham Guiding	3,732	(8,523)	-	(4,791)
	<u>165,139</u>	<u>(134,323)</u>	<u>(46,194)</u>	<u>(15,378)</u>
<b>TOTAL FUNDS</b>	<u>165,139</u>	<u>(134,323)</u>	<u>(46,194)</u>	<u>(15,378)</u>

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	638,519	431,562	1,070,081
Bequest Fund	108,702	1,000	109,702
Hardship Fund	2,502	465	2,967
Lord Mayors charity	8,022	-	8,022
Friends of Birmingham Guiding	16,262	(6,349)	9,913
Renewals	23,694	-	23,694
International Fund	340	-	340
	<u>798,041</u>	<u>426,678</u>	<u>1,224,719</u>
<b>TOTAL FUNDS</b>	<u>798,041</u>	<u>426,678</u>	<u>1,224,719</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	313,212	(374,207)	492,557	431,562
Bequest Fund	1,000	-	-	1,000
Hardship Fund	465	-	-	465
Friends of Birmingham Guiding	5,304	(11,653)	-	(6,349)
	<u>319,981</u>	<u>(385,860)</u>	<u>492,557</u>	<u>426,678</u>
<b>TOTAL FUNDS</b>	<u>319,981</u>	<u>(385,860)</u>	<u>492,557</u>	<u>426,678</u>

14. EMPLOYEE BENEFIT OBLIGATIONS

The Charity operates a defined contribution scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**15. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2023.

The Guide Association Birmingham

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Gifts	1,000	-
Government Grants	-	5,922
County Subscriptions	51,800	54,583
Donated services and facilities	3,623	-
	<hr/>	<hr/>
	56,423	60,505
<b>Other trading activities</b>		
County Events	7,081	4,760
County Shop	39,687	41,173
TLC Lottery	232	233
Letting Fees - Trefoil Croft	6,458	4,773
Friends of Birmingham Guiding	1,571	3,732
Duke of Edinburgh	1,573	1,312
Letting Fees - Goodrest	3,043	2,926
Letting Fees - Trefoil House	29,014	37,003
	<hr/>	<hr/>
	88,659	95,912
<b>Investment income</b>		
Dividends and Interest	9,760	8,722
	<hr/>	<hr/>
<b>Total incoming resources</b>	154,842	165,139
<b>EXPENDITURE</b>		
<b>Investment management costs</b>		
Portfolio management	1,781	1,730
<b>Other</b>		
Staff Costs	37,203	24,986
Premises Expenses Trefoil Croft	15,357	11,806
Premises Expenses Goodrest	10,686	7,063
Premises Expenses Head Office	37,445	27,760
County Shop Expenses	35,681	19,193
	<hr/>	<hr/>
	136,372	90,808
<b>Support costs</b>		
<b>Management</b>		
Office Expenses	159	733
Carried forward	159	733

This page does not form part of the statutory financial statements

The Guide Association Birmingham

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2023

	31.12.23	31.12.22
	£	£
<b>Management</b>		
Brought forward	159	733
Printing, postage and stationery	2,664	2,213
Telephone	2,563	2,789
Furniture and Equipment	55,720	2,754
Cleaning	584	437
County Events	6,725	4,060
Relocation Costs	10,088	-
Depreciation of tangible and heritage assets	2,510	2,789
	<hr/>	<hr/>
	81,013	15,775
<b>Finance</b>		
Publicity	3,243	-
Badges	7,613	721
Training	554	720
Friends of Birmingham Guiding	3,130	8,523
Governance costs	7,801	6,817
County and divisional expenses	3,620	3,120
Car Allowances	286	1,174
Computer Expenses	4,548	3,661
Duke of Edinburgh	1,576	1,274
	<hr/>	<hr/>
	32,371	26,010
Total resources expended	<hr/>	<hr/>
	251,537	134,323
<b>Net (expenditure)/income before gains and losses</b>	<hr/>	<hr/>
	(96,695)	30,816
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	9,636	(46,194)
Realised gains/(losses) on investment property	529,115	-
	<hr/>	<hr/>
<b>Net income/(expenditure)</b>	<hr/>	<hr/>
	442,056	(15,378)

This page does not form part of the statutory financial statements

**THE GUIDE ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 524565

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# Accounts

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Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2022  
for

The Guide Association Birmingham

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

The Guide Association Birmingham

Contents of the Financial Statements  
for the Year Ended 31 December 2022

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Detailed Statement of Financial Activities	15 to 16

The Guide Association Birmingham

Reference and Administrative Details  
for the Year Ended 31 December 2022

**TRUSTEES**

A McGibbon (appointed 1.10.22)  
R Clarke (appointed 1.9.22)  
G Hunt (appointed 1.9.22)  
M J Watkins (appointed 1.8.22)  
R L Wilkes (appointed 8.1.22)  
S A Miles  
A M L Jones  
S A Stewart  
Z C Parker  
S Waldron  
L D Bateman  
E Kedwards  
J E Price  
J E Storer (resigned 1.11.22)  
H C Megahey  
L K Alexander  
C H Groom (appointed 25.11.22)  
C H Conaghan (appointed 1.11.22)  
A E Adkins (appointed 1.11.22)  
S Banks (resigned 31.7.22)  
C Redpath (resigned 30.9.22)  
L Curtis (resigned 30.9.22)

**PRINCIPAL ADDRESS**

Trefoil House  
2 Ellis Street  
Birmingham  
West Midlands  
B1 1HL

**REGISTERED CHARITY  
NUMBER**

524565

**INDEPENDENT EXAMINER**

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

**BANKERS**

Lloyds Bank PLC  
Colmore Row  
Birmingham  
West Midlands  
BX1 1LT

**INVESTMENT MANAGER**

Evelyn Partners  
103 Colmore Row  
Birmingham  
B3 3AG

The Guide Association Birmingham  
Report of the Trustees  
for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

The Guide Association Birmingham is a registered charity, number 524565, and is constituted under a Trust deed.

The Trustees present their annual report together with the financial statements of The Guide Association Birmingham for the year 1 January 2022 to 31 December 2022. They have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Birmingham Guide Association (known as Girlguiding Birmingham) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the City of Birmingham. It is governed by a County Executive Committee of 16 trustees, all of whom are volunteers, with one Trustee from each of the Twelve Divisions, the County Commissioner, Assistant County Commissioner, County Treasurer and the Property Manager, a full list of Trustees is given in this report. The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years. The County Commissioner's 5 year term of office ended 30th September. A County Commissioner Designate was appointed in May 2022 to enable a good handover and took over the role on 1st October. Similarly, the assistant county commissioner's role also ended on 30th September with a new assistant county commissioner appointed from 1st October.

Girlguiding Birmingham's mission is to empower girls to find and use their voice - inspiring them to discover the best in themselves and to make a positive difference in their community. In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

Our aim is to provide an environment where girls grow in confidence by developing friendships and skills, finding their voice and challenging themselves in a supportive community. To achieve this, Girlguiding Birmingham wants to make an impact on the girls it supports and for the volunteers, our communities and for society as a whole.

We want girls and young women to be free to be themselves and have more confidence in themselves.

We want members to care and make a positive difference to others and the world around us.

We want volunteers to empower girls and for volunteers to use their time and talents to empower the next generation of women.

We want to inspire change and use our influence as Girlguiding to remove barriers so girls and women can thrive.

All girls are welcome. Our leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and Inspire (18-30).

Special events were held at unit, District, Division and County level, we encouraged members to take part in large scale regional and national events including selection for international trips run by Girlguiding and The Scout Association. Towards the end of 2022, new County Advisers were appointed for our different sections and plans commenced for a range of activities planned for the next 5 years.

Prior to this year, we experienced a decrease in volunteers as well as girls as a result of the pandemic and its restrictions. However, the membership numbers for both adults and girls in the county has started to grow during the year and is moving towards pre covid numbers. To do this we need to continue promoting a positive image in the local media to encourage more adult volunteers to join us to help cope with our increasing number of girl enquiries. We are therefore hopeful in the coming year that this will translate into new units opening particularly in the more deprived areas of the city.

Our adult volunteers undergo mandatory training which includes safeguarding and first aid as well as other trainings around the programme for each section, accounts, publicity, growth and retention and also a range of creative and outdoor activities. Trustees and commissioners are supported to carry out their roles effectively and efficiently.

The Guide Association Birmingham

Report of the Trustees  
for the Year Ended 31 December 2022

We recognise our volunteers through a range of awards for 3-60+ years and extraordinary service. We nominated 5 exceptional leaders for the Region Chief Commissioner's award and gave out a number of Local Hero awards to both girls and adults.

Our biggest challenge however has centred around the planning of our new headquarters due to open in 2023 and ensuring that it is fit for purpose for 21st century Guiding.

The Board of Trustees thanks every volunteer for all they do giving their time generously, sharing their skills, experience and enthusiasm and providing girls with amazing opportunities to develop and thrive. Creating exceptional experiences for girls, creating memories to last a lifetime.

**FINANCIAL REVIEW**

**Investment**

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measure at fair value at the Balance sheet date, unless the value cannot be measure reliably in which case it is measure at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

**Going concern**

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Approved by order of the board of trustees on 23<sup>rd</sup> May 2023 and signed on its behalf by:

*Janice E Rice*

J E Price – County Commissioner, Chair of Trustees

Independent Examiner's Report to the Trustees of  
The Guide Association Birmingham

**Independent examiner's report to the trustees of The Guide Association Birmingham**

I report to the charity trustees on my examination of the accounts of The Guide Association Birmingham (the Trust) for the year ended 31 December 2022.

**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 Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Craig Beale (ACCA)

Lewis Smith & Co.  
Chartered Certified Accountants  
The Old Doctor's House  
74 Grange Road  
Dudley  
West Midlands  
DY1 2AW

Date: .....

The Guide Association Birmingham

Statement of Financial Activities  
for the Year Ended 31 December 2022

	Notes	31.12.22 Unrestricted funds £	31.12.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		60,505	72,950
Other trading activities	2	95,912	46,245
Investment income	3	<u>8,722</u>	<u>7,271</u>
<b>Total</b>		<u>165,139</u>	<u>126,466</u>
<b>EXPENDITURE ON</b>			
Raising funds	4	1,730	1,666
<b>Charitable activities</b>			
Charitable Activities		38,996	31,689
Other		<u>93,597</u>	<u>79,275</u>
<b>Total</b>		<u>134,323</u>	<u>112,630</u>
Net gains/(losses) on investments		<u>(46,194)</u>	<u>39,366</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(15,378)</b>	<b>53,202</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>798,041</u>	<u>742,050</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>782,663</b></u>	<u><b>795,252</b></u>

The notes form part of these financial statements

The Guide Association Birmingham

Balance Sheet  
31 December 2022

	Notes	31.12.22 Unrestricted funds £	31.12.21 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	7	151,045	153,834
Investments	8	<u>264,028</u>	<u>297,411</u>
		415,073	451,245
<b>CURRENT ASSETS</b>			
Stocks	9	16,315	17,647
Debtors	10	6,360	5,069
Cash at bank and in hand		<u>350,141</u>	<u>332,887</u>
		372,816	355,603
<b>CREDITORS</b>			
Amounts falling due within one year	11	(5,226)	(11,596)
		<u>367,590</u>	<u>344,007</u>
<b>NET CURRENT ASSETS</b>			
		782,663	795,252
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>782,663</u>	<u>795,252</u>
<b>NET ASSETS</b>			
FUNDS			
Unrestricted funds	12	<u>782,663</u>	<u>795,252</u>
<b>TOTAL FUNDS</b>		<u>782,663</u>	<u>795,252</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....

.....  
Trustee

## **1. ACCOUNTING POLICIES**

### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

### **Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and a settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Rents are accounted for on an accruals basis.

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned in the year. Associated tax recoveries are included for all amounts shown as income.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

### **Expenditure**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to their parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

### **Shares in narrowboat**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - not provided

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**1. ACCOUNTING POLICIES - continued**

**Shares in narrowboat**

Plant and machinery	- 10% on reducing balance
Fixtures and fittings	- 25% on reducing balance

The Guide Association Birmingham owns a 75% share in a narrowboat with GirlGuiding Northamptonshire. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. The accounts include only the Guide Association Birmingham share of the narrowboat.

**Stocks**

Stock are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stock. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

**Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

**Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discount due.

**Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the good or services it must provide.

**Interest Receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity: this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

**Cash at bank and in hand**

Cash at bank and in hand includes cash and short-term highly liquid investments with short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**1. ACCOUNTING POLICIES - continued**

**Financial Instruments**

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transactional value and subsequently measured at their settlement value with the expecting of bank loans which are subsequently measured at amortized cost using the effect interest method.

**2. OTHER TRADING ACTIVITIES**

County Events	31.12.22	31.12.21
County Shop	£	£
TLC Lottery	4,760	927
Letting Fees - Trefoil Croft	41,173	27,276
Friends of Birmingham Guiding	233	236
Duke of Edinburgh	4,773	-
Letting Fees - Goodrest	3,732	-
Letting Fees - Trefoil House	1,312	-
	2,926	3,082
	<u>37,003</u>	<u>14,724</u>
	95,912	46,245

**3. INVESTMENT INCOME**

Dividends and Interest	31.12.22	31.12.21
	£	£
	<u>8,722</u>	<u>7,271</u>

**4. RAISING FUNDS**

Investment management costs	31.12.22	31.12.21
Portfolio management	£	£
	<u>1,730</u>	<u>1,666</u>

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	72,950
Other trading activities	46,245
Investment income	<u>7,271</u>
<b>Total</b>	<u>126,466</u>
<b>EXPENDITURE ON</b>	
Raising funds	1,666
<b>Charitable activities</b>	
Charitable Activities	31,689
Other	<u>79,275</u>
<b>Total</b>	<u>112,630</u>
Net gains on investments	<u>39,366</u>
<b>NET INCOME</b>	53,202
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	742,050
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>795,252</u>

**7. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2022 and 31 December 2022	<u>125,941</u>	<u>72,000</u>	<u>1,364</u>	<u>199,305</u>
<b>DEPRECIATION</b>				
At 1 January 2022	-	44,107	1,364	45,471
Charge for year	-	<u>2,789</u>	-	<u>2,789</u>
At 31 December 2022	-	<u>46,896</u>	<u>1,364</u>	<u>48,260</u>
<b>NET BOOK VALUE</b>				
At 31 December 2022	<u>125,941</u>	<u>25,104</u>	-	<u>151,045</u>
At 31 December 2021	<u>125,941</u>	<u>27,893</u>	-	<u>153,834</u>

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**8. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 January 2022	297,411
Additions	34,035
Disposals	(25,511)
Impairments	<u>(41,907)</u>
At 31 December 2022	<u>264,028</u>
<b>NET BOOK VALUE</b>	
At 31 December 2022	<u>264,028</u>
At 31 December 2021	<u>297,411</u>

There were no investment assets outside the UK.

**9. STOCKS**

Stocks	31.12.22	31.12.21
	£	£
	<u>16,315</u>	<u>17,647</u>

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade debtors	31.12.22	31.12.21
Prepayments	£	£
	1,416	3,449
	<u>4,944</u>	<u>1,620</u>
	<u>6,360</u>	<u>5,069</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

Trade creditors	31.12.22	31.12.21
Taxation and social security	£	£
Other creditors	293	849
	57	-
	<u>4,876</u>	<u>10,747</u>
	<u>5,226</u>	<u>11,596</u>

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**12. MOVEMENT IN FUNDS**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	638,519	(10,820)	627,699
Bequest Fund	108,702	-	108,702
Hardship Fund	2,502	233	2,735
Lord Mayors charity	8,022	-	8,022
Friends of Birmingham Guiding	16,262	(4,791)	11,471
Renewals	23,694	-	23,694
International Fund	340	-	340
	<u>798,041</u>	<u>(15,378)</u>	<u>782,663</u>
<b>TOTAL FUNDS</b>	<u>798,041</u>	<u>(15,378)</u>	<u>782,663</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	161,174	(125,800)	(46,194)	(10,820)
Hardship Fund	233	-	-	233
Friends of Birmingham Guiding	<u>3,732</u>	<u>(8,523)</u>	-	<u>(4,791)</u>
	<u>165,139</u>	<u>(134,323)</u>	<u>(46,194)</u>	<u>(15,378)</u>
<b>TOTAL FUNDS</b>	<u>165,139</u>	<u>(134,323)</u>	<u>(46,194)</u>	<u>(15,378)</u>

**Comparatives for movement in funds**

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
<b>Unrestricted funds</b>			
General fund	585,216	50,514	635,730
Bequest Fund	105,500	3,202	108,702
Hardship Fund	2,266	236	2,502
Lord Mayors charity	8,022	-	8,022
Friends of Birmingham Guiding	17,012	(750)	16,262
Renewals	23,694	-	23,694
International Fund	340	-	340
	<u>742,050</u>	<u>53,202</u>	<u>795,252</u>
<b>TOTAL FUNDS</b>	<u>742,050</u>	<u>53,202</u>	<u>795,252</u>

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**12. MOVEMENT IN FUNDS - continued**

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	123,028	(111,880)	39,366	50,514
Bequest Fund	3,202	-	-	3,202
Hardship Fund	236	-	-	236
Friends of Birmingham Guiding	-	(750)	-	(750)
	<u>126,466</u>	<u>(112,630)</u>	<u>39,366</u>	<u>53,202</u>
<b>TOTAL FUNDS</b>	<u>126,466</u>	<u>(112,630)</u>	<u>39,366</u>	<u>53,202</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	585,216	39,694	624,910
Bequest Fund	105,500	3,202	108,702
Hardship Fund	2,266	469	2,735
Lord Mayors charity	8,022	-	8,022
Friends of Birmingham Guiding	17,012	(5,541)	11,471
Renewals	23,694	-	23,694
International Fund	340	-	340
	<u>742,050</u>	<u>37,824</u>	<u>779,874</u>
<b>TOTAL FUNDS</b>	<u>742,050</u>	<u>37,824</u>	<u>779,874</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	284,202	(237,680)	(6,828)	39,694
Bequest Fund	3,202	-	-	3,202
Hardship Fund	469	-	-	469
Friends of Birmingham Guiding	3,732	(9,273)	-	(5,541)
	<u>291,605</u>	<u>(246,953)</u>	<u>(6,828)</u>	<u>37,824</u>
<b>TOTAL FUNDS</b>	<u>291,605</u>	<u>(246,953)</u>	<u>(6,828)</u>	<u>37,824</u>

The Guide Association Birmingham

Notes to the Financial Statements - continued  
for the Year Ended 31 December 2022

**13. EMPLOYEE BENEFIT OBLIGATIONS**

The Charity operates a defined contribution scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**14. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2022.

The Guide Association Birmingham

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

31.12.22                      31.12.21  
£                                      £

**INCOME AND ENDOWMENTS**

**Donations and legacies**

Donations                                      -                                      3,841  
Legacies                                        -                                      3,452  
Government Grants                        5,922                                26,500  
County Subscriptions                        54,583                                39,157

60,505                                      72,950

**Other trading activities**

County Events                                4,760                                927  
County Shop                                 41,173                               27,276  
TLC Lottery                                  233                                  236  
Letting Fees - Trefoil Croft                4,773                                -  
Friends of Birmingham Guiding         3,732                                -  
Duke of Edinburgh                        1,312                                -  
Letting Fees - Goodrest                    2,926                                3,082  
Letting Fees - Trefoil House             37,003                               14,724

95,912                                      46,245

**Investment income**

Dividends and Interest                    8,722                                7,271

**Total incoming resources**

165,139                                    126,466

**EXPENDITURE**

**Investment management costs**

Portfolio management                        1,730                                1,666

**Other**

Staff Costs                                    24,986                               21,899  
Premises Expenses Trefoil Croft        11,806                               10,555  
Premises Expenses Goodrest             7,063                                5,270  
Premises Expenses Head Office         27,760                               19,629  
County Shop Expenses                     19,193                               21,922

90,808                                      79,275

**Support costs**

**Management**

Office Expenses                                733                                    934  
Printing, postage and stationery        2,213                                2,149  
Telephone                                    2,789                                2,590  
Furniture and Equipment                 2,754                                1,141  
Cleaning                                      437                                    136  
County Events                                4,060                                4,771  
Carried forward                             12,986                               11,721

The Guide Association Birmingham

Detailed Statement of Financial Activities  
for the Year Ended 31 December 2022

	31.12.22	31.12.21
	£	£
<b>Management</b>		
Brought forward	12,986	11,721
Depreciation of tangible and heritage assets	<u>2,789</u>	<u>3,100</u>
	15,775	14,821
<b>Finance</b>		
Badges	721	73
Training	720	1,863
Friends of Birmingham Guiding	8,523	750
Governance costs	6,817	7,423
County and divisional expenses	3,120	6,394
Car Allowances	1,174	365
Computer Expenses	3,661	-
Duke of Edinburgh	<u>1,274</u>	<u>-</u>
	<u>26,010</u>	<u>16,868</u>
Total resources expended	<u>134,323</u>	<u>112,630</u>
<b>Net income before gains and losses</b>	30,816	13,836
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	<u>(46,194)</u>	<u>39,366</u>
<b>Net (expenditure)/income</b>	<u>(15,378)</u>	<u>53,202</u>

**THE GUIDE ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 524565

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# Accounts

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**THE GUIDE ASSOCIATION BIRMINGHAM**

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**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2021**

## THE GUIDE ASSOCIATION BIRMINGHAM

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**THE GUIDE ASSOCIATION BIRMINGHAM**

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

<b>Charity registered number</b>	524565
<b>Principal office</b>	Trefoil House Brownsea Drive Birmingham B1 1QL
<b>Principal operating office</b>	Trefoil House Brownsea Drive Birmingham B1 1QL
<b>Independent Examiner</b>	Cooper Parry Group Limited Chartered Accountants Sky View Argosy Road East Midlands Airport Castle Donington Derby DE74 2SA
<b>Bankers</b>	Lloyds Bank plc Colmore Row Birmingham BX1 1LT
<b>Investment Managers</b>	Smith & Williamson 3rd Floor, 9 Colmore Row Birmingham B3 2BJ
<b>County Commissioner</b>	Jayne Howle
<b>Property Manager</b>	Linda Bateman
<b>County Treasurer</b>	Lynne Alexander

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the financial statements of The Guide Association Birmingham for the year 1 January 2021 to 31 December 2021.

The charity also trades under the name Girlguiding Birmingham.

#### **Objectives and activities**

##### **a. Objectives and activities for the public benefit**

The charity's aims and objectives are described in the Royal Charter. The trustees confirm that they have had due regards for the guidance on public benefit published by the Charity Commission.

Girlguiding's national strategy is based on a huge amount of insight, research and consultation with nearly 50,000 people including girls, parents, volunteers, partners and staff. It gave a clear picture of Girlguiding's strengths and challenges, as well as the opportunities open to us as an organisation. Girlguiding Birmingham follows the national strategy.

Girlguiding Birmingham wants to make an impact on the girls it supports and for the volunteers, our communities and for society as a whole.

We want girls and young women to be free to be themselves and have more confidence in themselves.

We want members to care and make a positive difference to others and the world around us.

We want volunteers to empower girls and for volunteers to use their time and talents to empower the next generation of women.

We want to inspire change and use our influence as Girlguiding to remove barriers so girls and women can thrive.

Our aim is to provide an environment where girls grow in confidence by developing friendships and skills, finding their voice and challenging themselves in a supportive community.

Girlguiding's Birmingham's mission is to empower girls to find and use their voice – inspiring them to discover the best in themselves and to make a positive difference in their community.

In setting objectives and planning for activities, the Trustees have given due consideration to general guidance published by the Charity Commission relating to public benefit, including the guidance 'Public benefit: running a charity (PB2)'.

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

#### Strategic report

#### Achievements and performance

##### a. Main achievements of the Charity

The Guide Association Birmingham known as Girlguiding Birmingham was like many other charities impacted by the pandemic during 2020 and 2021 in terms of offering a service, monitoring finances, properties, maintaining staff and volunteers in many months of frustration and uncertainty. Nevertheless, with the support of the executive team we have maintained a robust financial outcome, diversified ways of operating to continue to offer opportunities to our young members and retained loyal volunteers.

2021 was still impacted by the pandemic which started in March 2020 and was initially anticipated to be over within a few weeks.

The pandemic meant that face to face meetings were stopped, travel plans put on hold and other than for key workers people were forced to stay at home. We adapted by finding new ways to operate and Zoom, Go To Meetings and Microsoft Teams were used to communicate virtually. Thankfully most of our members embraced using new technology to communicate and to continue to meet.

Bookings at our properties were rearranged and unfortunately income lost from organisations who hire our headquarters, Trefoil House. Although our booking conditions meant we were able to charge we believed it was unreasonable to do so and wished to maintain good relations and communication with our customers during this period.

We have 2 staff members; an on site caretaker and an administrator. Decisions were made not to furlough either staff member as the on site caretaker had opportunities to carry out deep clean work and to maintain the building whilst it was not in use. The administrator was able to work from home to maintain communications with members and produce important updates as Government, the National Youth Agency and Girlguiding UK informed members of Covid guidelines and restrictions.

The Guide shop in Trefoil House was initially closed, however once restrictions lifted a limited service was offered by Linda Bateman and Lynne Alexander posting out supplies. This service was greatly valued by members to provide badges as many girls were achieving badges. Badge sales have been extremely healthy during this period. Once face to face contact was permissible measures were put in place to ensure the building and facilities were kept as Covid safe as possible.

Goodrest campsite was maintained with the support of volunteers Diane and Roger Morgan and Trefoil Croft was managed by Linda Bateman. Only essential maintenance was carried out. The loss of booking revenue was mitigated by local authority grants. I am grateful to the property team members for completing the paperwork to ensure we received these valuable grants.

Membership numbers declined during this period. Regrettably some volunteer members were unable to meet and in some cases venues used for meetings did not reopen.

Additional safeguarding and training requirements were made compulsory in line with Charity Commission guidelines and these were offered on line or through a virtual training session. For some leaders the additional training requirements, age factors, venue issues and safety concerns meant that they decided to end their volunteer roles.

Units have faced financial challenges due to the lack of payments from meetings. Small grants offered through Girlguiding UK have helped and all subscription payments were made. The usual fundraising activities have not taken place and this has added to financial pressures.

Planned camps and international trips for young members did not proceed during this period due to restrictions, guidance and the inability to get insurance.

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

#### Strategic report (continued)

#### Achievements and performance (continued)

As County Commissioner I am proud of everything achieved in a challenging year and thank the trustees for all their work in supporting our charity. I also thank all the volunteer members, our suppliers and professional organisations who support us.

#### b. Covid-19

Coronavirus has created a range of new needs and expense to help to keep everyone safe. Commissioners have worked hard to monitor risk assessments and ensure compliance to mitigate risk. On a positive note there has been environmental advantages as there has been less travel due to use of virtual meetings, new ways of learning created for the delivery of training and reduced expenditure due to lack of face to face activity and large scale events.

We held executive meetings virtually and a successful surprise presentation of a Laurel Award, one of the highest national awards in Girlguiding to leader Maggie Jones, as well as a virtual long service and recognition award event.

The virtual unit programmes leaders have delivered have shown great creativity. The County Festive sleepover attracted participation from Girlguiding members the length and breadth of the country. Virtual meetings have also shown parents what we do and there has been much praise from parents in providing activities for their daughters when schools and other places were closed. We provided some normality in a time when life was anything but normal. The Arts Team provided craft packs which were made easily accessible and proved popular. Evidence has shown that being part of a uniformed youth organisation has helped support mental health during the pandemic.

#### c. Principal risks and uncertainties

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks facing Girlguiding Birmingham are regularly reviewed and further work will be ongoing in 2022/23 to monitor actions and make recommendations.

#### Financial review

##### a. Financial review

The charity had total income of £126,466 (2020: £199,550). The result for the year shows a surplus of £53,202 (2020: £78,865) which is reinvested into charitable activity.

##### b. Going concern

The Trustees have an expectation that the Charity has adequate resources to continue in operational existence. For this reason they continue to adopt the going concern basis in preparing the financial statements. The budgeted income and expenditure, with the level of reserves, is sufficient for the charity to continue as a going concern.

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

#### Structure, governance and management

##### a. Constitution

The Guide Association Birmingham is a registered charity, number 524565, and is constituted under a Trust deed.

##### b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Trust deed.

#### Statement of Trustees' responsibilities

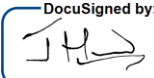
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales 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 of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

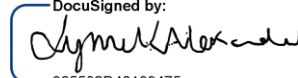
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. 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.

Approved by order of the members of the board of Trustees on 26 May 2022 and signed on their behalf by:

DocuSigned by:  
  
382EBB0413334A9...

**Jayne Howle**  
County Commissioner

DocuSigned by:  
  
365592D40189475...

**Lynne Alexander**  
Trustee

**THE GUIDE ASSOCIATION BIRMINGHAM**

**INDEPENDENT EXAMINER'S REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Independent Examiner's Report to the Trustees of The Guide Association Birmingham ('the Charity')**

I report to the charity Trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

**Responsibilities and Basis of Report**

As the Trustees of the Charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act').

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

**Independent Examiner's Statement**

I have completed my examination. I confirm that no 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 Charity as required by section 130 of the 2011 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

This report is made solely to the Charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the Charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the Charity and the Charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 14 June 2022

Glen Bott FCA

Cooper Parry Group Limited, Sky View, Argosy Road, East Midlands Airport, Castle Donington, Derby, DE74 2SA

## THE GUIDE ASSOCIATION BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
<b>Income from:</b>				
Donations and legacies	3	33,793	33,793	87,916
Charitable activities	4	85,402	85,402	104,718
Investments	5	7,271	7,271	6,916
<b>Total income</b>		<b>126,466</b>	<b>126,466</b>	<b>199,550</b>
<b>Expenditure on:</b>				
Raising funds	6	1,666	1,666	1,151
Charitable activities		110,964	110,964	119,822
<b>Total expenditure</b>		<b>112,630</b>	<b>112,630</b>	<b>120,973</b>
<b>Net income before net gains on investments</b>		<b>13,836</b>	<b>13,836</b>	<b>78,577</b>
Net gains on investments		39,366	39,366	288
<b>Net movement in funds</b>		<b>53,202</b>	<b>53,202</b>	<b>78,865</b>
<b>Reconciliation of funds:</b>				
Total funds brought forward		742,050	742,050	663,185
Net movement in funds		53,202	53,202	78,865
<b>Total funds carried forward</b>		<b>795,252</b>	<b>795,252</b>	<b>742,050</b>

The Statement of Financial Activities includes all gains and losses recognised in the year.

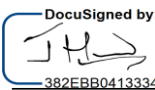
The notes on pages 9 to 20 form part of these financial statements.

## THE GUIDE ASSOCIATION BIRMINGHAM

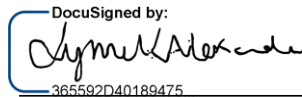
BALANCE SHEET  
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	11	153,834	156,934
Investments	12	297,411	259,341
		<u>451,245</u>	<u>416,275</u>
<b>Current assets</b>			
Stocks	13	17,647	20,733
Debtors	14	5,069	3,564
Cash at bank and in hand		332,887	310,335
		<u>355,603</u>	<u>334,632</u>
Creditors: amounts falling due within one year	15	(11,596)	(8,857)
<b>Net current assets</b>		<u>344,007</u>	<u>325,775</u>
<b>Total net assets</b>		<u>795,252</u>	<u>742,050</u>
<b>Charity funds</b>			
Restricted funds	17	-	-
Unrestricted funds			
Designated funds	17	159,522	156,834
General funds	17	635,730	585,216
		<u>795,252</u>	<u>742,050</u>
<b>Total unrestricted funds</b>	17	<u>795,252</u>	<u>742,050</u>
<b>Total funds</b>		<u>795,252</u>	<u>742,050</u>

The financial statements were approved and authorised for issue by the Trustees on 26 May 2022 and signed on their behalf by:

DocuSigned by:  
  
 382FBB0413334A9

**Jayne Howle**  
County Commissioner

DocuSigned by:  
  
 365592D40189475

**Lynne Alexander**  
Trustee

The notes on pages 9 to 20 form part of these financial statements.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 1. General information

The Guide Association Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to build girls' confidence, give them a voice and give them a chance to fulfil their full potential.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Guide Association Birmingham meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### 2.3 Share in Narrowboat

The Guide Association Birmingham owns a 75% share in a narrowboat with GirlGuiding Northamptonshire. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. The accounts include only the Guide Association Birmingham share of the narrowboat.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 2. Accounting policies (continued)

##### 2.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Rents are accounted for on an accruals basis.

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned in the year. Associated tax recoveries are included for all amounts shown as income.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

##### 2.5 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

##### 2.6 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 2. Accounting policies (continued)

##### 2.6 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- Not depreciated
Fixtures and fittings	- 25% straight line
Other fixed assets	- 10% reducing balance

##### 2.7 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 2.8 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

##### 2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

##### 2.10 Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### 2.11 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless the value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and presented as 'Gains/(Losses) on investments' in the Statement of financial activities.

##### 2.12 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Charity; this is normally upon notification of the interest paid or payable by the institution with whom the funds are deposited.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

#### 2. Accounting policies (continued)

##### 2.13 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.14 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.15 Government grants

Government grants relating to tangible fixed assets are treated as deferred income and released to the Statement of financial activities over the expected useful lives of the assets concerned. Other grants are credited to the Statement of financial activities as the related expenditure is incurred.

##### 2.16 Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

##### 2.17 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**3. Income from donations and legacies**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Donations	3,841	3,841	54,816
Legacies	3,452	3,452	-
Government grants	26,500	26,500	33,100
<b>Total 2021</b>	<u>33,793</u>	<u>33,793</u>	<u>87,916</u>
<b>Total 2020</b>	<u>87,916</u>	<u>87,916</u>	

**4. Income from charitable activities**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
TLC Lottery	236	236	265
International Fund	-	-	296
Friends of Birmingham Guiding	-	-	758
County Events	854	854	3,003
Badges	73	73	186
Training	-	-	222
Duke of Edinburgh	-	-	932
County Shop	27,276	27,276	24,061
Trefoil House Letting Fees	14,724	14,724	9,828
Other Income	3,082	3,082	4,847
County Subscriptions	39,157	39,157	60,320
<b>Total 2020</b>	<u>104,718</u>	<u>104,718</u>	

**5. Investment income**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Dividends and Interest	7,271	7,271	6,916

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**6. Investment management costs**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>	<b>Total funds 2020 £</b>
Investment management fees	1,666	1,666	1,151

**7. Analysis of expenditure on charitable activities**

	<b>2021 £</b>	<b>2020 £</b>
Staff costs	21,899	21,366
Insurance	10,555	9,738
Premises expenses	24,899	33,603
Telephone	2,590	2,324
Furniture and equipment	1,141	58
Cleaning	136	466
Office expenses	934	1,800
Printing, postage and stationery	2,149	1,903
Bad debt	-	298
Depreciation	3,100	3,570
County Events	4,771	10,767
Badges	73	435
Training	1,863	826
Duke of Edinburgh	-	930
County Shop	21,922	18,806
International fund	-	333
Friends of Birmingham Guiding	750	496
Governance costs	7,423	6,330
County and divisional expenses	6,394	2,753
Car allowance	365	432
Donations	-	2,588
	<b>110,964</b>	<b>119,822</b>

All expenditure in the current and previous year were from unrestricted funds.

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**8. Independent examiner's remuneration**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fees payable to the Charity's independent examiner for the independent examination of the Charity's annual accounts	5,250	4,915
	<u>5,250</u>	<u>4,915</u>

**9. Staff costs**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Wages and salaries	21,899	21,366
	<u>21,899</u>	<u>21,366</u>

The average number of persons employed by the Charity during the year was as follows:

	<b>2021</b>	<b>2020</b>
	<b>No.</b>	<b>No.</b>
Administration	2	2
	<u>2</u>	<u>2</u>

No employee received remuneration amounting to more than £60,000 in either year.

**10. Trustees' remuneration and expenses**

During the year, no Trustees received any remuneration or other benefits (2020 - £NIL).

During the year ended 31 December 2021, expenses totalling £477 were reimbursed or paid directly to 1 Trustee (2020 - £NIL). These expenses related to postage and office costs.

## THE GUIDE ASSOCIATION BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Other fixed assets £	Total £
<b>Cost or valuation</b>				
At 1 January 2021	125,941	1,364	72,000	199,305
At 31 December 2021	<u>125,941</u>	<u>1,364</u>	<u>72,000</u>	<u>199,305</u>
<b>Depreciation</b>				
At 1 January 2021	-	1,364	41,007	42,371
Charge for the year	-	-	3,100	3,100
At 31 December 2021	<u>-</u>	<u>1,364</u>	<u>44,107</u>	<u>45,471</u>
<b>Net book value</b>				
At 31 December 2021	<u>125,941</u>	<u>-</u>	<u>27,893</u>	<u>153,834</u>
At 31 December 2020	<u>125,941</u>	<u>-</u>	<u>30,993</u>	<u>156,934</u>

## 12. Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 1 January 2021	259,341
Additions	12,125
Disposals	(13,421)
Revaluations	39,366
At 31 December 2021	<u>297,411</u>

## 13. Stocks

	2021 £	2020 £
Goods for resale	<u>17,647</u>	<u>20,733</u>

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**14. Debtors**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Due within one year</b>		
Trade debtors	3,449	418
Prepayments and accrued income	1,620	3,146
	<u>5,069</u>	<u>3,564</u>

**15. Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	£	£
Trade creditors	849	413
Accruals and deferred income	10,747	8,444
	<u>11,596</u>	<u>8,857</u>

**16. Financial instruments**

	<b>2021</b>	<b>2020</b>
	£	£
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	<u>332,887</u>	<u>310,335</u>

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**17. Statement of funds**

**Statement of funds - current year**

	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2021 £</b>
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Bequest fund	105,500	6,654	(3,452)	-	108,702
Hardship fund	2,266	236	-	-	2,502
Lord Mayors charity	8,022	-	-	-	8,022
Friends of Birmingham Guiding	17,012	-	(750)	-	16,262
Renewals	23,694	-	-	-	23,694
International fund	340	-	-	-	340
	<u>156,834</u>	<u>6,890</u>	<u>(4,202)</u>	<u>-</u>	<u>159,522</u>
	<b>Balance at 1 January 2021 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Gains/ (Losses) £</b>	<b>Balance at 31 December 2021 £</b>
<b>General funds</b>					
General Funds	585,216	119,576	(108,428)	39,366	635,730
<b>Total Unrestricted funds</b>	<u><u>742,050</u></u>	<u><u>126,466</u></u>	<u><u>(112,630)</u></u>	<u><u>39,366</u></u>	<u><u>795,252</u></u>

The Designated Funds are amounts received in Bequests from former members and supporters of Girlguiding Birmingham and have been set aside for special projects, and for when the redevelopment of the Trefoil House site in Birmingham is complete and the organisation moves to new premises, in spring 2023.

## THE GUIDE ASSOCIATION BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021

## 17. Statement of funds (continued)

## Statement of funds - prior year

	Restated balance at 1 January 2020 £	As restated Income £	As restated Expenditure £	As restated Gains/ (Losses) £	Balance at 31 December 2020 £
<b>Unrestricted funds</b>					
<b>Designated funds</b>					
Bequest fund	51,216	54,284	-	-	105,500
Hardship fund	2,373	1,950	(2,057)	-	2,266
CC funds	366	-	(366)	-	-
Lord Mayors charity	8,022	-	-	-	8,022
Friends of Birmingham Guiding	16,750	758	(496)	-	17,012
Renewals	23,694	-	-	-	23,694
International fund	377	-	(37)	-	340
Camp fund	2,366	-	(2,366)	-	-
Arts fund	3,246	-	(3,246)	-	-
	<u>108,410</u>	<u>56,992</u>	<u>(8,568)</u>	<u>-</u>	<u>156,834</u>
<b>General funds</b>					
General Funds	<u>554,775</u>	<u>142,558</u>	<u>(112,405)</u>	<u>288</u>	<u>585,216</u>
<b>Total Unrestricted funds</b>	<u><u>663,185</u></u>	<u><u>199,550</u></u>	<u><u>(120,973)</u></u>	<u><u>288</u></u>	<u><u>742,050</u></u>

The fund reconciliation for the prior year has been restated due to a review of the designated funds previously disclosed as unrestricted. The total funds have not changed only the split between designated and unrestricted. This review was conducted to better reflect the fund position of the organisation at the year end.

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**18. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2021 £</b>	<b>Total funds 2021 £</b>
Tangible fixed assets	153,834	153,834
Fixed asset investments	297,411	297,411
Current assets	355,603	355,603
Creditors due within one year	(11,596)	(11,596)
<b>Total</b>	<b>795,252</b>	<b>795,252</b>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	156,934	156,934
Fixed asset investments	259,341	259,341
Current assets	334,632	334,632
Creditors due within one year	(8,857)	(8,857)
<b>Total</b>	<b>742,050</b>	<b>742,050</b>

**THE GUIDE ASSOCIATION BIRMINGHAM**

England & Wales - Charity number 524565

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# Accounts

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**THE GUIDE ASSOCIATION BIRMINGHAM**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2020**

## THE GUIDE ASSOCIATION BIRMINGHAM

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## THE GUIDE ASSOCIATION BIRMINGHAM

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

#### **Trustees**

Katherine Aguirre (resigned 22 January 2020)  
Lynne Alexander  
Sarah Banks  
Linda Bateman  
Emma Cartwright (resigned 22 September 2020)  
Liz Claybrook  
Jayne Howle  
Amanda Jones (appointed 25 February 2020)  
Elaine Kedwards  
Hazel Megahey  
Sara Miles (appointed 22 September 2020)  
Diane Morgan  
Zoe Parker  
Janice Price  
Coral Redpath  
Leah Simons  
Sue Stewart  
Jane Storer  
Stephanie Waldron

#### **Charity registered number**

524565

#### **Principal office**

Trefoil House, Brownsea Drive, Birmingham, B1 1QL

#### **Independent Examiner**

Cooper Parry Group Limited, One Central Boulevard, Blythe Valley Business Park, Solihull, West Midlands, B90 8BG

#### **Bankers**

Lloyds Bank plc, Colmore Row, Birmingham, BX1 1LT

#### **Investment Managers**

Smith & Williamson Ltd, 3rd Floor, 9 Colmore Row, Birmingham, B3 2BJ

#### **County Commissioner**

Jayne Howle

#### **Property Manager**

Linda Bateman

#### **County Treasurer**

Lynne Alexander

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the financial statements of the charity for the year from 1 January 2020 to 31 December 2020.

The charity also trades under the name Girlguiding Birmingham.

#### **Objectives and Activities**

##### **a. Objectives and activities for the public benefit**

The charity's aims and objectives are described in the Royal Charter. The trustees confirm that they have had due regards for the guidance on public benefit published by the Charity Commission.

Our Commitment is:-

We continue to build girls' confidence and raise their aspirations. We give them a chance to discover their potential and encourage them to be a powerful force for good. We give them a space to have fun.

We run Rainbows (5 to 7 years), Brownies (7 to 10 years), Guides (10 to 14 years) and Rangers (14 to 18 years). During 2020 Girlguiding formed a community called Inspire for members aged 18-30.

We enable girls and young women to be the best they can be, whatever their ability or background. We offer new opportunities to girls in a broad diversity of communities through our network of volunteers.

We support volunteers to enable them to be inspirational leaders and offering every girl the chance to be her best and to have her voice heard.

We aim to maintain a large membership of girls who benefit from guiding and to strengthen the support to our volunteers to make guiding happen in the best way, across the length and breadth of our County. The themes of the 2021 Strategic Plan are excellence, access, voice and capacity.

##### **b. Achievement and performance**

Girlguiding Birmingham is the operating name of The Guide Association Birmingham and part of the national guiding organisation of the United Kingdom. It is the UK's largest girl-only youth organisation and a leading charity for girls and young women.

Girlguiding Birmingham empowers girls to be their best and face the challenges of growing up today through activities involving adventure, friendship and fun and with a history that goes back over one hundred years.

When a girl becomes a Rainbow, Brownie, Guide or Ranger she usually joins a group of girls her own age and is led by carefully trained and dedicated volunteer leaders. We offer a safe, welcoming girl-only space for girls and young women to try new things, help other people and discover their capabilities whilst having fun. Girls are encouraged to choose activities, challenges and events that inspire them and our volunteers and parental support helps make it happen.

Girlguiding offers a programme with a structure that means girls can grow along with the 6 themes from Rainbows right up to Rangers. The themes are Know Myself, Express Myself, Be Well, Have Adventure, Take Action and Skills For My Future. The tried and tested programme offers something for every girl incorporates skills builders, unit meeting activities, interest badges and theme awards. The programme is updated and adapted and this have been particularly relevant during 2020 and 2021 with the impact and consequences of the global pandemic to ensure Girlguiding remains relevant.

Girlguiding Birmingham is one of the counties within Girlguiding Midlands Region.

Girlguiding Birmingham comprises of 12 divisions across the geographical county each led by a division commissioner who is a trustee and provides an annual report of the activities within their area. Within this report I have highlighted some of those activities.

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

Throughout a typical year girls and leaders would be enjoying division activity days, trips and days out, holidays and camps in the UK and abroad. Our properties would be booked with external and internal bookings and the usual sounds of excited girls about to embark on another adventure. Brumjam camp, Pride 2020 and Gold service trips to destinations across the globe are just some of the events that were postponed and ultimately cancelled due to the risks associated with Covid 19.

Girlguiding Midlands partnered with Save the Children as a social action project to help change lives of disadvantaged children in 2019. There were 3 different badges available including the 100 challenge and the Christmas jumper day badge. In early 2020 units were completing their challenges and the girls in Middlepark division collected items to take to the Save the Children charity shop. Members of Girlguiding often undertake fundraising activities for external organisations and for specific unit reasons. Throughout the year there have been some tremendous fundraising activities regardless of the lockdown situation. Ladywood division Guides ran a Zoom fundraiser quiz for a forthcoming joint Scout Guide camp. A Brownie from the Yardley division 'braved the shave', having her hair shaved to raise funds for cancer research. Rainbows in Perry Barr division donated blankets, bedding, food and toys to the charity, Dogs Trust following a visit to their unit and members in Vesey division wrapped and donated toys for a local children's charity that had struggled during lockdown.

In January 2020 Weoley Rangers celebrated Burns night with a 'Scot or Not' quiz and Brownies from 2 units in Cole Valley division enjoyed a visit to the BBC at the Mailbox. In Hall Green there was the Division Annual Brownie disco and Edgbaston girls enjoyed a Division day at Trefoil House. Guides in Perry Barr division hosted a quiz night with an Australian theme with monies raised being donated to the Australian wildlife fund as animals were perishing in the Australian wildfires. Many units recognised Chinese New Year with themed evenings and activities.

February started with a Rainbow Winter Wonderland day at Trefoil House which was open to all Rainbows across the city. Middlepark division Guide, Saoirse and Brownie, Elspeth were presented with the Midlands Merit award by the Deputy Region Chief Commissioner, recognising the actions the girls took when one of their fellow Brownies was injured and bleeding badly. The girl's calm approach and swift actions getting help demonstrated what they had previously learned in first aid through Girlguiding.

Every year on 22 February we celebrate World Thinking Day. We are part of a bigger movement – the World Association of Girl Guides and Girl Scouts (WAGGGS) and World Thinking Day is a chance to connect with 10 million Girl Guides and Scouts across the globe and shout about the things we do. It has been a tradition to hold a joint Scout and Guide flag raising ceremony annually outside the Birmingham Council House on the closest Sunday to World Thinking Day. For Highbury division girls in 2020 this was their first experience of the flag raising and one of the more traditional aspects of Girlguiding.

To recognise World Thinking Day Midland Region Girlguiding had organised an event for 13,598 girls, leaders and exhibitors at the National Exhibition Centre on 22 February 2020. What an incredible sight it was to see all those girls in uniform and having so much fun in the different exhibition halls with so much to do. Every girl and leader had an opportunity to renew their Girlguiding promise and the Chief Guide was also present. The silent disco was a first for many where girls danced with their headsets tuned to the music of their choice. Fairground rides and science experiments were favourite memories of the day. Members of Trefoil Guild contributed and supported the event by running activities.

In early March 2020 there was a Diversity and Inclusion Awareness workshop held at the Trefoil House headquarters where leaders looked at issues and discussed ways to encourage member growth, awareness of what we do and how to engage more with the multicultural population of the city of Birmingham. The event was not as well attended as hoped as media reports of a new deadly virus were making headlines. Attendance at celebrations for the 60th anniversary of the 289th St David's Guide unit in Middlepark division was however well attended with former girls and leaders all enjoying the special afternoon tea and entertainment. Leaders from Perry Barr division embraced the Park Run take over event as part of the growing guiding initiatives.

On 23 March Boris Johnson announced the first UK lockdown when we were told to stay at home. Girlguiding meetings were halted with an expectation that this might only be for a few short weeks.

In Cole Valley a division challenge was issued by the commissioner for all members to bake and earn a badge. 122 Let's Bake badges were awarded with baking undertaken by all age groups from the 5 year old Rainbow to the oldest Trefoil member.

During those first lockdown weeks girls showed their support for the NHS by wearing their uniforms and clapping for carers, painting rainbow pictures to put on display in windows and one Brownie, Amelia in Hall Green division

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

baked cakes which were safely taken to the nurses at Heartlands Hospital. In Trinity North District leaders and the older girls helped at foodbanks with the packaging and delivery of vital food parcels.

As the lockdown and restrictions continued unit leaders looked at the best ways to support the girls. Some units used Skype or Zoom to hold virtual meetings whilst others shared ideas on Facebook or WhatsApp and delivered resources. Inevitably some girls and leaders struggled with virtual delivery and many of our volunteers were extremely busy as key workers or faced changed working arrangements and difficult circumstances. Volunteers at the Onaway unit at Birmingham Children's Hospital had to suspend all activities.

There has been a significant increase in girls using the Girlguiding resources to achieve interest badges, complete challenges and many have successfully achieved Bronze, Silver and Gold awards. Badge sales have increased significantly and the Birmingham volunteer led shop team have responded well providing on line orders and when possible Covid secure opening for direct customer sales.

The majority of leaders have embraced the use of virtual meetings for planning, finance, networking, division AGMs and long service celebrations. Girlguiding UK provided a number of free Zoom accounts which helped to facilitate meetings. Guidelines have been set to ensure all the virtual activities are safe and usually the girl's parent is in the room so they too have enjoyed the activities and may have gained a greater insight into what we do.

Some units have invited external speakers to enhance the virtual unit activities. In Yardley division they have had visits from a story teller, magician and laughing yoga tutor. Highbury Rainbows had a visiting goat and were able to see the farm and find out all about the species. In Northfield division one unit had a zoo visit and a private tour of a farm all done virtually. In Kings Norton division they have particularly enjoyed a Kahoot quiz, wink murder and a virtual escape room. Scavenger hunts have been a very popular activity with the girls. Leaders have found an advantage to virtual cookery or messy craft sessions as any mess is at the girl's home and does not necessitate the leader having to clear up. Girls have made mug cakes, pizza, pasta bake, ice-cream made in a bag, iced gingerbread houses, Rainbow fudge and chocolate bark. There have been some virtual bake offs with harsh sibling judges.

In Trinity Division they had a virtual camp in July 2020 and there have been numerous virtual sleepovers throughout the year and across the county. The County Virtual Festive Sleepover in December was a weekend full of activities including a decorated den building competition which was open to all girls and was provided without charge other than the option to buy a badge. The sleepover was advertised on social media and attracted individuals and units from as far as Scotland and the badge sales returned an unexpected profit.

The Arts team leaders have provided a number of arts and crafts packs with associated video clips and subject information which could be used by an individual girl at home or as unit activity. The high quality packs have proved very popular and provided a valuable resource during the lockdown period.

Girlguiding is open to girls of all faiths and abilities and we recognise events and significant dates in the diary. Chinese lanterns were made to celebrate Chinese New Year. Girls in Kings Norton division made pancakes on Shrove Tuesday. Bunting was made by the girls for the VE Day celebrations, witches and ghosts were made in Hall Green division for Halloween. There were craft activities and Bollywood dancing for Diwali and activities around Remembrance in November. Also, in that month Girls in Vesey division embraced the Act your Age challenge for Children in Need supporting children with disabilities.

Trefoil Guild acts like a branch of Girlguiding and its members support the Guiding ethos including the pledge to help others. Members of Birmingham guilds pass on their skills and knowledge to local guiding units as well as taking on their own new adventures. Whilst it is open to members aged 18 plus many of the members are older and some clinically vulnerable, therefore much of 2020 has been spent at home for their safety. Nevertheless, they have been busy with examples such as sewing laundry bags for nurses working on the front line of the Covid situation. Many guild members have embraced new technology. We are always grateful for their help and support.

With no regular meetings and loss of revenue for bookings at our properties there was concern over finances and reduction in membership. It was inevitable that some of the volunteers and girls did not feel comfortable or able to engage in virtual activities and as a result volunteer leader numbers and girl membership have reduced by approximately 20%. This situation has been mirrored by other Girlguiding counties and uniformed organisations. As the year progressed we were able to take advantage of grants to recognise lost income from

## THE GUIDE ASSOCIATION BIRMINGHAM

### TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 DECEMBER 2020

property bookings and support to the upkeep of properties. Whilst this has not covered the complete shortfall of usual income it has been beneficial.

Many units were eligible for grants promoted by Girlguiding as they usually meet in areas categorised by government as areas of deprivation and need. The grants have enabled units to cover subscription costs and buy resources. As we slowly return to face to face Guiding challenges lie ahead as some of the venues for meeting have suffered financial losses and we anticipate that some units may be seeking alternative accommodation.

We have 2 paid members of staff who have continued to work to support operational activity albeit under different working arrangements. Girlguiding could not operate without the wonderful commitment of its volunteer leaders and helpers. Thanks and recognition are important for volunteers. Long service and other awards are usually presented at a ceremony at the Trefoil House headquarters each year. A virtual award ceremony was held in March 2021 to recognise the long service achievements for 2020. An amazing combined total of 1,350 years service was recognised. In November 2020 Rainbow and Brownie leader, Maggie Jones from Perry Barr Division received a Girlguiding Laurel Award which recognises exceptional service. The virtual event was planned as a surprise for Maggie with the help of her daughter and it was a truly uplifting event.

Despite the success of the Covid-19 vaccine programme and easing of lockdown restrictions we live in challenging times, but there is optimism for the future of Girlguiding Birmingham. The financial situation is stable and whilst the membership numbers have reduced there are initiatives and determination to grow numbers and attract new members as we resume activities and children want to mix and share adventures. We are grateful to all our advisers whether paid or voluntary who support our activities and remain committed to keep the Guiding flame burning.

#### **c. Financial review**

The charity had total income of £199,550 (2019: £177,436). The result for the year shows a surplus of £78,865 (2019: £43,115) which is reinvested into charitable activity.

#### **d. Investment policy and performance**

The objective is to sustain the value of the investment portfolio whilst realising a modest income, with low risk. Investments are managed on behalf of the Association by Smith and Williamson Ltd, 3rd Floor, 9 Colmore Row, Birmingham, B3 2BJ. The regular reports received from Smith and Williamson are reviewed by the Finance Committee and reported to the County Executive Committee.

#### **e. Principal risks and uncertainties**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The major risks facing Girlguiding Birmingham are regularly reviewed and further work will be ongoing in 2021/22 to monitor actions and make recommendations.

**THE GUIDE ASSOCIATION BIRMINGHAM**

**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**f. Going concern**

After making appropriate enquiries, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. For this reason they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the Accounting Policies.

**g. Covid-19**

2020 was a particularly challenging year for Girlguiding Birmingham to show how flexible, resilient and responsive our members have been. During national and regional lockdown periods, not all units could meet. Many units moved their meeting to online platforms or a blend of online and in person where government guidelines allowed. Leaders adapted their approach and provided many new and exciting experiences for their young members. Some areas joined together to support volunteers who are key workers, some delivered packs to young members where online was not possible. There were restrictions on Rangers (as older girls were classed as adults), preventing them from joining in.

Training for adults was quickly adapted and run as online sessions ensuring that our leaders received the support they needed to continue to run meetings and activities virtually.

Budgets and plans were reviewed and updated frequently as the pandemic impacted what members of the County could or could not do. The revised plans enabled volunteers to support their members.

**THE GUIDE ASSOCIATION BIRMINGHAM**

**TRUSTEES' REPORT (continued)  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Trustees' responsibilities statement**

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

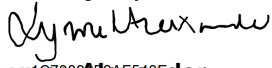
The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that are sufficient to show and explain the charity's transactions and 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, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

This report was approved by the Trustees, on 27 October 2021 and signed on their behalf by:

DocuSigned by:  
  
Jayne Howle  
County Commissioner

DocuSigned by:  
  
Lynne Alexander  
Trustee

## THE GUIDE ASSOCIATION BIRMINGHAM

### INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

#### Independent Examiner's Report to the Trustees of The Guide Association Birmingham (the 'charity')

I report to the charity Trustees on my examination of the accounts of the above charity for the year ended 31 December 2020.

#### Responsibilities and Basis of Report

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

I report in respect of my examination of the charity'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 2011 Act.

#### Independent Examiner's Statement

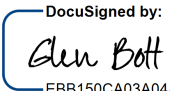
I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 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.

#### Use of my report

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:   
Glen Bott FCA  
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Dated: 31 October 2021

Cooper Parry Group Limited, One Central Boulevard, Blythe Valley Business Park, Solihull, West Midlands, B90 8BG

## THE GUIDE ASSOCIATION BIRMINGHAM

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
<b>Income from:</b>				
Donations and legacies	2	87,916	87,916	620
Charitable activities	3	104,718	104,718	169,524
Investment income	5	6,916	6,916	7,292
<b>Total income</b>		<u>199,550</u>	<u>199,550</u>	<u>177,436</u>
<b>Expenditure on:</b>				
Raising funds		1,151	1,151	1,172
Charitable activities	6	119,822	119,822	166,443
<b>Total expenditure</b>		<u>120,973</u>	<u>120,973</u>	<u>167,615</u>
<b>Net income before other recognised gains and losses</b>		78,577	78,577	9,821
Other recognised gains	10	288	288	33,294
<b>Net movement in funds</b>		<u>78,865</u>	<u>78,865</u>	<u>43,115</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward	14	663,185	663,185	620,070
<b>Total funds carried forward</b>		<u><u>742,050</u></u>	<u><u>742,050</u></u>	<u><u>663,185</u></u>

The notes on pages 11 to 20 form part of these financial statements.

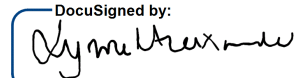
**THE GUIDE ASSOCIATION BIRMINGHAM**

**BALANCE SHEET  
AS AT 31 DECEMBER 2020**

	Note	£	2020 £	£	2019 £
<b>Fixed assets</b>					
Tangible assets	9		156,934		160,504
Investments	10		259,341		267,935
			416,275		428,439
<b>Current assets</b>					
Stocks	11	20,733		18,815	
Debtors	12	3,564		7,326	
Cash at bank and in hand		310,335		217,839	
		334,632		243,980	
<b>Creditors:</b> amounts falling due within one year	13	(8,857)		(9,234)	
<b>Net current assets</b>			325,775		234,746
<b>Net assets</b>			742,050		663,185
<b>Charity Funds</b>					
Unrestricted funds	14		742,050		663,185
<b>Total funds</b>			742,050		663,185

The financial statements were approved by the Trustees on 27 October 2021 and signed on their behalf, by:

DocuSigned by:  
  
 6466AF3F81DF422...  
**Jayne Howle**  
 County Commissioner

DocuSigned by:  
  
 1C73894F2AF543E...  
**Lynne Alexander**  
 Trustee

The notes on pages 11 to 20 form part of these financial statements.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Accounting Policies

##### 1.1 Basis of preparation of financial statements

The Guide Association Birmingham is a registered Charity in the United Kingdom. The address of the registered office is given in the charity information on page 1 of these financial statements. The nature of the charity's operations and principal activities are to build girls' confidence, give them a voice and give them a chance to fulfil their full potential.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are prepared in Sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

##### 1.2 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Accounting Policies (continued)

##### 1.3 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Rents are accounted for on an accruals basis.

Dividends are accounted for on a receipts basis. Interest is accounted for on an accruals basis and includes all amounts earned in the year. Associated tax recoveries are included for all amounts shown as income.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

No amount is included in the financial statements for volunteer time in line with SORP (FRS102).

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

##### 1.4 Expenditure

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

Governance costs are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the charity's operations, including support costs and costs relating to the governance of the charity apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Accounting Policies (continued)

##### 1.5 Tangible fixed assets and depreciation

Tangible fixed assets are carried at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold property	-	Not depreciated
Fixtures and fittings	-	25% straight line
Other fixed assets	-	10% reducing balance

No depreciation is provided on freehold land or buildings on the basis the residual value is assessed as being so high that any depreciation would be immaterial to the accounts.

##### 1.6 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

##### 1.7 Debtors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

##### 1.8 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

##### 1.9 Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

##### 1.10 Investments

Fixed asset investments are a form of financial instrument and are initially recognised at their transaction cost and subsequently measured at fair value at the Balance sheet date, unless fair value cannot be measured reliably in which case it is measured at cost less impairment. Investment gains and losses, whether realised or unrealised, are combined and shown in the heading 'Other recognised gains/(losses)' in the Statement of financial activities.

## THE GUIDE ASSOCIATION BIRMINGHAM

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

#### 1. Accounting Policies (continued)

##### 1.11 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

##### 1.12 Cash at Bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 1.14 Government grants

Government grants credited to the Statement of financial activities as the related expenditure is incurred.

##### 1.15 Share in Narrowboat

The Guide Association Birmingham owns 75% share in a narrowboat with GirlGuiding Northamptonshire. The narrowboat has its own sub-committee which prepares its own accounts. The income and expenditure of this committee has not been included within these accounts. The accounts include only the Guide Association Birmingham share of the narrowboat.

##### 1.16 Employee benefits

The Guide Association Birmingham operates a defined contribution pension plan for the benefit of its employees. Contributions are expensed as they become payable.

##### 1.17 Tax

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of charitable for UK corporation tax purposes.

## THE GUIDE ASSOCIATION BIRMINGHAM

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020

## 2. Income from donations and legacies

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Donations and legacies	54,816	54,816	620
Government grants	33,100	33,100	-
	<hr/>	<hr/>	<hr/>
Total donations and legacies	87,916	87,916	620
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Total 2019</b>	620	620	
	<hr/> <hr/>	<hr/> <hr/>	

## 3. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Charitable activities	104,718	104,718	169,524
	<hr/>	<hr/>	<hr/>
<b>Total 2019</b>	169,524	169,524	
	<hr/> <hr/>	<hr/> <hr/>	

## 4. Income from charitable activities

	Total funds 2020 £	Total funds 2019 £
TLC Lottery	265	338
International Fund	296	1,840
Friends of Birmingham Guiding	758	1,655
County Events	3,003	3,281
Badges	186	203
Training	222	2,878
Duke of Edinburgh	932	2,824
Baden Powell Challenge	-	3,783
County Shop	24,061	47,444
Trefoil House Letting Fees	9,828	29,443
Other Income	4,847	11,940
County Subscriptions	60,320	63,895
	<hr/>	<hr/>
	104,718	169,524
	<hr/> <hr/>	<hr/> <hr/>
<b>Total 2019</b>	169,524	
	<hr/> <hr/>	

All income was recognised in unrestricted funds in both 2020 and 2019.

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**5. Investment income**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Dividends and Interest	6,916	6,916	7,292
<b>Total 2019</b>	<b>7,292</b>	<b>7,292</b>	

**6. Expenditure on charitable activities**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>	<b>Total funds 2019 £</b>
Staff costs	21,366	21,366	26,082
Insurance	9,738	9,738	14,436
Premises expenses	33,603	33,603	32,797
Telephone	2,324	2,324	1,303
Furniture and equipment	58	58	1,629
Cleaning	466	466	2,384
Office expenses	1,800	1,800	1,759
Printing, postage and stationery	1,903	1,903	4,132
Bad debt	298	298	336
Depreciation	3,570	3,570	3,468
County events	8,401	8,401	3,054
Badges	435	435	887
Training	826	826	2,628
Duke of Edinburgh	3,296	3,296	2,553
Baden Powell Challenge	-	-	2,725
County Shop	18,806	18,806	40,215
International fund	333	333	2,355
Friends of Birmingham Guiding	496	496	6,831
Unit assistance	-	-	3,287
Governance costs	6,330	6,330	6,802
County and divisional expenses	2,753	2,753	5,802
Car allowance	432	432	978
Donations	2,588	2,588	-
<b>Total</b>	<b>119,822</b>	<b>119,822</b>	<b>166,443</b>

In 2019 all expenditure was allocated to unrestricted funds.

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**7. Net income/(expenditure)**

This is stated after charging:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible fixed assets: - owned by the charity	3,570	3,468

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2019 - £NIL).

**8. Staff costs**

Staff costs were as follows:

	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Wages and salaries	21,366	26,082

The average number of persons employed by the charity during the year was as follows:

	<b>2020</b>	<b>2019</b>
	<b>No.</b>	<b>No.</b>
Administration	2	2

No employee received remuneration amounting to more than £60,000 in either year.

**9. Tangible fixed assets**

	<b>Freehold property</b>	<b>Fixtures and fittings</b>	<b>Other fixed assets</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 January 2020 and 31 December 2020	125,941	1,364	72,000	199,305
<b>Depreciation</b>				
At 1 January 2020	-	1,238	37,563	38,801
Charge for the year	-	126	3,444	3,570
At 31 December 2020	-	1,364	41,007	42,371
<b>Net book value</b>				
At 31 December 2020	125,941	-	30,993	156,934
At 31 December 2019	125,941	126	34,437	160,504

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**10. Fixed asset investments**

	<b>Listed securities £</b>
<b>Market value</b>	
At 1 January 2020	267,935
Disposals	(8,882)
Net realised gain	288
	259,341
	202,077
<b>Historical cost</b>	

**Investments at market value comprise:**

	<b>2020 £</b>	<b>2019 £</b>
Listed investments	259,341	267,935
	259,341	267,935

All the fixed asset investments are held in the UK.

**11. Stocks**

	<b>2020 £</b>	<b>2019 £</b>
Goods for resale	20,733	18,815
	20,733	18,815

**12. Debtors**

	<b>2020 £</b>	<b>2019 £</b>
Trade debtors	418	2,968
Prepayments and accrued income	3,146	4,358
	3,564	7,326
	3,564	7,326

**13. Creditors: Amounts falling due within one year**

	<b>2020 £</b>	<b>2019 £</b>
Trade creditors	413	960
Accruals and deferred income	8,444	8,274
	8,857	9,234
	8,857	9,234

## THE GUIDE ASSOCIATION BIRMINGHAM

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## 14. Statement of funds

## Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2020 £
<b>Designated funds</b>						
Designated Funds - Bequests	-	-	-	54,284	-	54,284
<b>General funds</b>						
General Funds	663,185	199,550	(120,973)	(54,284)	288	687,766
Total Unrestricted funds	663,185	199,550	(120,973)	-	288	742,050
Total of funds	663,185	199,550	(120,973)	-	288	742,050

The designated funds are amounts received in Bequests from former members of Girlguiding Birmingham during 2020 and have been set aside for special projects when the future redevelopment of the site Trefoil House occupies in Birmingham is redeveloped and the organisation moves to new premises.

Due to the ongoing pandemic situation no firm plans have been made for specific projects. However, as Girlguiding Birmingham celebrated its centenary in 2020 recognition of this and planning of a future event is likely and the presentation of a specially designed badge.

There is a current review of the website and IT provision which is likely to lead to invitations to tender for a new provision. Additional works may be needed to maintain Trefoil House depending on the outcome of a likely sale of the building.

## Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2019 £
General Funds	620,070	177,436	(167,615)	33,294	663,185
Total of funds	620,070	177,436	(167,615)	33,294	663,185

**THE GUIDE ASSOCIATION BIRMINGHAM**

**NOTES TO THE FINANCIAL STATEMENTS  
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**15. Analysis of net assets between funds**

**Analysis of net assets between funds - current year**

	<b>Unrestricted funds 2020 £</b>	<b>Total funds 2020 £</b>
Tangible fixed assets	156,934	156,934
Fixed asset investments	259,341	259,341
Current assets	334,632	334,632
Creditors due within one year	(8,857)	(8,857)
	<u>742,050</u>	<u>742,050</u>

**Analysis of net assets between funds - prior year**

	<b>Unrestricted funds 2019 £</b>	<b>Total funds 2019 £</b>
Tangible fixed assets	160,504	160,504
Fixed asset investments	267,935	267,935
Current assets	243,980	243,980
Creditors due within one year	(9,234)	(9,234)
	<u>663,185</u>	<u>663,185</u>

**16. Related party transactions**

There were no transactions with trustees or organisations connected to trustees during the year.