
THE GUIDE ASSOCIATION BIRMINGHAM

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE GUIDE ASSOCIATION BIRMINGHAM

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

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

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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)'.

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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.

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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.

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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

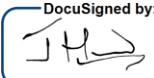
The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

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:

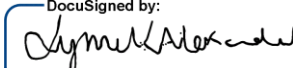
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject 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:

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Jayne Howle
County Commissioner

DocuSigned by:

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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

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STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Income from:				
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
Total income		126,466	126,466	199,550
Expenditure on:				
Raising funds	6	1,666	1,666	1,151
Charitable activities		110,964	110,964	119,822
Total expenditure		112,630	112,630	120,973
Net income before net gains on investments		13,836	13,836	78,577
Net gains on investments		39,366	39,366	288
Net movement in funds		53,202	53,202	78,865
Reconciliation of funds:				
Total funds brought forward		742,050	742,050	663,185
Net movement in funds		53,202	53,202	78,865
Total funds carried forward		795,252	795,252	742,050

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.

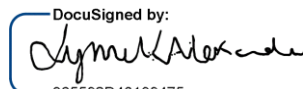
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BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	153,834	156,934
Investments	12	297,411	259,341
		<u>451,245</u>	<u>416,275</u>
Current assets			
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)
Net current assets		<u>344,007</u>	<u>325,775</u>
Total net assets		<u>795,252</u>	<u>742,050</u>
Charity funds			
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>
Total unrestricted funds	17	<u>795,252</u>	<u>742,050</u>
Total funds		<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:

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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.

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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.

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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.

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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.

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

3. Income from donations and legacies

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

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
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
Total 2020	104,718	104,718	

5. Investment income

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Dividends and Interest	7,271	7,271	6,916

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

6. Investment management costs

	Unrestricted funds 2021 £	Total funds 2021 £	Total funds 2020 £
Investment management fees	1,666	1,666	1,151

7. Analysis of expenditure on charitable activities

	2021 £	2020 £
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
	110,964	119,822

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

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

8. Independent examiner's remuneration

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

9. Staff costs

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

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

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

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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 £
Cost or valuation				
At 1 January 2021	125,941	1,364	72,000	199,305
At 31 December 2021	125,941	1,364	72,000	199,305
Depreciation				
At 1 January 2021	-	1,364	41,007	42,371
Charge for the year	-	-	3,100	3,100
At 31 December 2021	-	1,364	44,107	45,471
Net book value				
At 31 December 2021	125,941	-	27,893	153,834
At 31 December 2020	125,941	-	30,993	156,934

12. Fixed asset investments

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

13. Stocks

	2021 £	2020 £
Goods for resale	17,647	20,733

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

14. Debtors

	2021 £	2020 £
Due within one year		
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

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

16. Financial instruments

	2021 £	2020 £
Financial assets		
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.

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds					
Designated funds					
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>
	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
General funds					
General Funds	<u>585,216</u>	<u>119,576</u>	<u>(108,428)</u>	<u>39,366</u>	<u>635,730</u>
Total Unrestricted funds	<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.

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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 £
Unrestricted funds					
Designated funds					
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>
General funds					
General Funds	<u>554,775</u>	<u>142,558</u>	<u>(112,405)</u>	<u>288</u>	<u>585,216</u>
Total Unrestricted funds	<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.

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18. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Total funds 2021 £
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)
Total	795,252	795,252

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	Total funds 2020 £
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)
Total	742,050	742,050