

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

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for the Year Ended 31 December 2022

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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 23rd 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 £
INCOME AND ENDOWMENTS FROM			
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>
Total		<u>165,139</u>	<u>126,466</u>
EXPENDITURE ON			
Raising funds	4	1,730	1,666
Charitable activities			
Charitable Activities		38,996	31,689
Other		<u>93,597</u>	<u>79,275</u>
Total		<u>134,323</u>	<u>112,630</u>
Net gains/(losses) on investments		<u>(46,194)</u>	<u>39,366</u>
NET INCOME/(EXPENDITURE)		(15,378)	53,202
RECONCILIATION OF FUNDS			
Total funds brought forward		<u>798,041</u>	<u>742,050</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>782,663</u></u>	<u><u>795,252</u></u>

The Guide Association Birmingham

Balance Sheet
31 December 2022

	Notes	31.12.22 Unrestricted funds £	31.12.21 Total funds £
FIXED ASSETS			
Tangible assets	7	151,045	153,834
Investments	8	<u>264,028</u>	<u>297,411</u>
		415,073	451,245
CURRENT ASSETS			
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
CREDITORS			
Amounts falling due within one year	11	(5,226)	(11,596)
		<u>367,590</u>	<u>344,007</u>
NET CURRENT ASSETS			
TOTAL ASSETS LESS CURRENT LIABILITIES			
		782,663	795,252
		<u>782,663</u>	<u>795,252</u>
NET ASSETS			
FUNDS			
Unrestricted funds	12	<u>782,663</u>	<u>795,252</u>
TOTAL FUNDS		<u>782,663</u>	<u>795,252</u>

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

.....
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

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

	31.12.22	31.12.21
	£	£
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	<u>37,003</u>	<u>14,724</u>
	<u>95,912</u>	<u>46,245</u>

3. INVESTMENT INCOME

	31.12.22	31.12.21
	£	£
Dividends and Interest	<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

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

7. TANGIBLE FIXED ASSETS

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

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

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

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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>-</u>	<u>(4,791)</u>
	<u>165,139</u>	<u>(134,323)</u>	<u>(46,194)</u>	<u>(15,378)</u>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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
		<u>72,950</u>

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
		<u>46,245</u>

Investment income

Dividends and Interest	8,722	7,271
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Total incoming resources

	165,139	126,466
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EXPENDITURE

Investment management costs

Portfolio management	1,730	1,666
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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
		<u>79,275</u>

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
	£	£
Management		
Brought forward	12,986	11,721
Depreciation of tangible and heritage assets	<u>2,789</u>	<u>3,100</u>
	15,775	14,821
Finance		
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>
	26,010	16,868
Total resources expended	<u>134,323</u>	<u>112,630</u>
Net income before gains and losses	30,816	13,836
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(46,194)</u>	<u>39,366</u>
Net (expenditure)/income	<u>(15,378)</u>	<u>53,202</u>