

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

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for the Year Ended 31 December 2023

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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

	Notes	31.12.23 Unrestricted funds £	31.12.22 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		56,423	60,505
Other trading activities	2	88,659	95,912
Investment income	3	9,760	8,722
Total		<u>154,842</u>	<u>165,139</u>
EXPENDITURE ON			
Raising funds	4	1,781	1,730
Charitable activities			
Charitable Activities		110,874	38,996
Other		138,882	93,597
Total		<u>251,537</u>	<u>134,323</u>
Net gains/(losses) on investments		<u>538,751</u>	<u>(46,194)</u>
NET INCOME/(EXPENDITURE)		442,056	(15,378)
RECONCILIATION OF FUNDS			
Total funds brought forward		782,663	798,041
TOTAL FUNDS CARRIED FORWARD		<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 £
FIXED ASSETS			
Tangible assets	7	52,650	151,045
Investments	8	280,006	264,028
		<hr/> 332,656	<hr/> 415,073
CURRENT ASSETS			
Stocks	9	13,721	16,315
Debtors	10	160,534	6,360
Cash at bank and in hand		734,364	350,141
		<hr/> 908,619	<hr/> 372,816
CREDITORS			
Amounts falling due within one year	11	(16,556)	(5,226)
		<hr/>	<hr/>
NET CURRENT ASSETS		<hr/> 892,063	<hr/> 367,590
TOTAL ASSETS LESS CURRENT LIABILITIES		<hr/> 1,224,719	<hr/> 782,663
NET ASSETS		<hr/> <hr/> 1,224,719	<hr/> <hr/> 782,663
FUNDS	13		
Unrestricted funds		<hr/> 1,224,719	<hr/> 782,663
TOTAL FUNDS		<hr/> <hr/> 1,224,719	<hr/> <hr/> 782,663

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 expecting of bank loans which are subsequently measured at amortized cost using the effect 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 £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	60,505
Other trading activities	95,912
Investment income	8,722
Total	<u>165,139</u>
EXPENDITURE ON	
Raising funds	1,730
Charitable activities	
Charitable Activities	38,996
Other	93,597
Total	<u>134,323</u>
Net gains/(losses) on investments	<u>(46,194)</u>
NET INCOME/(EXPENDITURE)	<u>(15,378)</u>
RECONCILIATION OF FUNDS	
Total funds brought forward	798,041
TOTAL FUNDS CARRIED FORWARD	<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 £
COST				
At 1 January 2023	125,941	72,000	1,364	199,305
Disposals	(95,885)	-	(1,364)	(97,249)
At 31 December 2023	30,056	72,000	-	102,056
DEPRECIATION				
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	-	49,406	-	49,406
NET BOOK VALUE				
At 31 December 2023	30,056	22,594	-	52,650
At 31 December 2022	125,941	25,104	-	151,045

8. FIXED ASSET INVESTMENTS

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

There were no investment assets outside the UK.

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
	£	£	£
Unrestricted funds			
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>
TOTAL FUNDS	<u>782,663</u>	<u>442,056</u>	<u>1,224,719</u>

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

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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
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>

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	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>
TOTAL FUNDS	<u>165,139</u>	<u>(134,323)</u>	<u>(46,194)</u>	<u>(15,378)</u>

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

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 £
Unrestricted funds			
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>
TOTAL FUNDS	<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 £
Unrestricted funds				
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>
TOTAL FUNDS	<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 £
INCOME AND ENDOWMENTS		
Donations and legacies		
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
Other trading activities		
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
Investment income		
Dividends and Interest	9,760	8,722
	<hr/>	<hr/>
Total incoming resources	154,842	165,139
EXPENDITURE		
Investment management costs		
Portfolio management	1,781	1,730
Other		
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
Support costs		
Management		
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 £
Management		
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/> 81,013	<hr/> 15,775
Finance		
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/> 32,371	<hr/> 26,010
Total resources expended	<hr/> 251,537	<hr/> 134,323
Net (expenditure)/income before gains and losses	(96,695)	30,816
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	9,636	(46,194)
Realised gains/(losses) on investment property	529,115	-
Net income/(expenditure)	<hr/> <hr/> 442,056	<hr/> <hr/> (15,378)

This page does not form part of the statutory financial statements