

**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 BirminghamContents of the Financial Statements  
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

		31.12.24 Unrestricted funds £	31.12.23 Total funds £
	Notes		
<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

		31.12.24	31.12.23
		Unrestricted	Total
		funds	funds
		£	£
<b>FIXED ASSETS</b>	Notes		
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>	15		
Unrestricted funds		<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

## The Guide Association Birmingham

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

#### **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
	=====	=====

**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
	<hr/>
<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	30,056	128,027	72,000	230,083
<b>DEPRECIATION</b>				
At 1 January 2024	-	-	49,406	49,406
Charge for year	-	431	2,259	2,690
At 31 December 2024	-	431	51,665	52,096
<b>NET BOOK VALUE</b>				
At 31 December 2024	30,056	127,596	20,335	177,987
At 31 December 2023	30,056	-	22,594	52,650

**10. FIXED ASSET INVESTMENTS**

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

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>

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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>

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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.

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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

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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)

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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

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