

### Document Details

<b>Filename:</b>	West Mercia County Guides - Accounts - Year end 31 03 25 - Updated.pdf
<b>Client of:</b>	Lewis Smith & Co.

---

### Signature Details

<b>Name:</b>	Kristie Mander
<b>Email:</b>	treasurer@girlguiding-westmercia.org.uk
<b>Date &amp; Time:</b>	29/01/2026 21:19:52 PM (GMT)
<b>IP Address:</b>	82.32.43.129
<b>Signing Statement:</b>	The trustees approve the financial statements and gives Lewis Smith & Co authority to file with the Charity Commmission.

---

### Digital Certificate

The approved PDF file has been digitally certified. Please check the Digital Certificate information in your PDF viewer to verify the Digital Certificate authenticity and the PDF has not been tampered with.

<b>On behalf of:</b>	Lewis Smith & Co.
<b>PDF digital certificate:</b>	IRIS Software Group Limited
<b>Digital certificate issued by:</b>	GlobalSign

Please keep a copy of this document for your records.

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 March 2025  
for  
West Mercia County Guides

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

Contents of the Financial Statements  
for the Year Ended 31 March 2025

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. 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).

## **OBJECTIVES AND ACTIVITIES**

### **Significant activities**

Through adult volunteers we provide a weekly programme of activities, training and opportunities to the girls and young women across the county. The guiding programme allows members of Girlguiding West Mercia to experience activities suited to the abilities and needs of everyone; the structure of the sections and age groupings make possible.

Rainbows	4-7 Years
Brownies	7-10 Years
Guides	10-14 Years
Rangers	14-18 Years
Inspire	18-30 Years
Adult volunteers	18+

## **FINANCIAL REVIEW**

### **Investment policy and objectives**

Girlguiding West Mercia has an investment of £75,000 in the COIF. The current market value of this investment at time of this report is £88,774. Girlguiding receive an interest payment from this investment every quarter. This payment is then transferred to the restricted funds for the Making Adventures Possible (MAP) fund.

## **FINANCIAL REVIEW**

### **Reserves policy**

### **Restricted funds**

Girlguiding West Mercia has several funds that are restricted:

- Making Adventures Possible (MAP) - This fund is funding via the interest received from the investment in the COIF fund. The MAP fund is used to assist members financially in attending events and experience new adventures they would not normally be able to access due to financial hardship.

- Ted Stone - Girlguiding West Mercia along with a division and 2 districts within the county were gifted a large sum of money from a will of a past member. The funds from this will for the division and district were initially paid out to Girlguiding West Mercia from the executor of the will. Girlguiding West Mercia then arranged payment to the division and districts. This payment took place the following financial year. Girlguiding West Mercia have ring fenced their proportion of this money and has stated that this is a restricted fund. This is for the future development of their headquarters for the planning and implementation of an accessible wet room to ensure that their headquarters remains accessible to all.

- Outdoors Account - Girlguiding West Mercia has started to collect funds for the Kenya 2026 international trip and service project. These funds are being collected for the sole purpose of this trip with some payments to be made next financial year, with final payments to be made in the summer of 2026.

- 50FEST! - Restricted funds within the accounts for the delivery of 50FEST! during the year.

### **Reserve**

### **Unrestricted Funds**

Girlguiding West Mercia unrestricted funds are used for the day to day running of the county. These include but are not limited to; the running of the county office, gas and electric for the county headquarters, yearly insurance policy, training and future events for both young members and adult volunteers

Division subscriptions - During this year's accounts there are subscriptions which belong to Division. The subscriptions are held within Creditors and General Reserves, this was due to Division not having a bank account, which has subsequently been resolved. This amount has now been paid to Division.

Girlguiding West Mercia have a reserve of £136,984 which is within the Business Manager Bank Account.

Sale of land - Girlguiding West Mercia have also sold some land that they jointly owned with Girlguiding Staffordshire.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

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

West Mercia County Guides (Known as Girlguiding West Mercia) is part of Girlguiding a leading charity for girls and young women in the UK. It administers Girlguiding within the county of West Mercia, including locations within; Wolverhampton, Dudley, Wednesbury, Warley, Dudley, West Bromwich, Bloxwich, Tettenhall, Himley and Walsall. It is governed by a county executive committee of 16 Trustees, all of whom are volunteers, with one trustee from each of the 13 divisions, the county commissioner, the assistant county commissioner and the county treasurer. The county commissioner is appointed by the Midland Region Chief Commissioner for a term of 5 years. The current county commissioner was appointed on 2nd August 2022. All other members of the Executive committee are appointed by the county commissioner. The organisational structure of the county is as per the constitution of the charity.

### **Guiding - Our vision, Mission and values.**

Girlguiding West Mercia is a leading charity for girls and young women. We are open to girls of all faiths and none, whatever their background, circumstances and abilities.

**Our vision** - For equal world where all girls can make a positive difference, be happy, safe and fulfil their potential.

**Our mission** - Whoever they are, wherever they're from, girls and young women can do amazing things - we give them the chance through fun, friendship, challenge and adventure. We empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference in their community.

**Our values** - We are caring, challenging, empowering, fun, inclusive and inspiring.

As part of Girlguiding, members of Girlguiding West Mercia are encouraged to "learn by doing" with the five distinct elements known as "The Five Essentials"

- Working together in small groups
- Encouraging self-government and decision making
- A balanced and varied programme which is girl led
- Caring for the individual
- Sharing a commitment to a common standard

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

1017729

### **Principal address**

Mercia Point  
Hordern Road  
Wolverhampton  
West Midlands  
WV6 0HT

West Mercia County Guides

Report of the Trustees  
for the Year Ended 31 March 2025

**Trustees**

K Belcher Trustee  
R Hughes Trustee  
K L Mander Trustee  
A Hughes Trustee  
F Wenman Trustee  
H Bleakley Trustee  
J Mynett Trustee  
J Burrell Trustee  
D Drohan Trustee  
G Fletcher-Gardner Trustee  
E Bolton Trustee  
C Jackson Trustee (appointed 5.11.24)  
F Lucas Trustee (resigned 4.11.24)  
A Ford Trustee  
W Cowdrey Trustee  
C Ramsdale-Chapman Trustee  
J Mason Trustee

**Independent Examiner**

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

Approved by order of the board of trustees on ..... and signed on its behalf by:

.....  
K Mander - Trustee

## **County Commissioners report to the trustees of West Mercia County Guides**

Membership in Girlguiding West Mercia has remained stable, with around 4700 members across the county.

2024 was a particularly special year as Girlguiding West Mercia celebrated its 50th Anniversary. The year began with a county Thinking Day event held at Walsall Football Ground, open to all sections—Rainbows, Brownies, Guides and Rangers. Around 600 young members and their leaders attended. The theme, Skills from our past, skills for our present and skills for our future, offered a wide range of engaging activities, from shining pennies and code breaking to making electrical circuits. The day concluded with a candle ceremony, during which we remembered guiding friends near and far and renewed our Promise together.

In September, 1,500 members from across the county came together to celebrate the anniversary in festival style at 50FEST!, held at Blackwell Adventure in Bromsgrove. Brownies, Guides, Rangers and adult volunteers enjoyed a weekend of pod accommodation and camping, with additional members joining for the day on Saturday. The celebrations began with a vibrant neon party, creating a spectacular sight as everyone danced in glowing outfits. Saturday's activities included a funfair, inflatables, games, and craft activities such as graffiti art. The evening featured a concert with Ed Sheeran and Taylor Swift tribute acts, and despite the rain, everyone enjoyed a fantastic night of celebration. On Sunday, members and volunteers took part in a range of "queue and do" adventure activities provided by the Blackwell team. The zip wire proved extremely popular, and some members even braved a dip in the swimming pool.

In November, we held a Service of Thanksgiving to mark 50 years of Girlguiding West Mercia. County Commissioners, past and present, shared their guiding highlights. It was a proud moment to watch the county and division standards parade at both the beginning and end of the service, and a deeply emotional experience hearing everyone sing Taps together. The service concluded with tea and cakes, including a special anniversary cake created by one of our very talented members, featuring elements of guiding in West Mercia.

Girlguiding West Mercia continues to empower all young members and volunteers to believe that they can do anything. Through weekly unit meetings and district, division and county events, members have enjoyed a wide range of opportunities, from learning new life skills to attending days out and residential experiences.

Throughout the year, many young members achieved badges and awards through the Girlguiding Programme. Five members gained their Commonwealth Award, and Guides and Rangers worked together across the county towards their Bronze, Silver and Gold Duke of Edinburgh's Awards.

We have also continued to support our adult volunteers by offering a range of training opportunities, including A Safe Space, First Response, Risk Assessment and Programme training.

In June 2024, we held our annual County Awards and Recognition Celebration, recognising long service and presenting awards that celebrate the dedication and commitment of our adult volunteers. This year also marked the first presentation of our Young Member of the Year and Volunteer of the Year awards.

Looking ahead, 2025–2026 promises to be just as busy and exciting. In summer 2026, nine young members and four volunteers will embark on a once-in-a-lifetime trip to Kenya. They will take part in a service project at a local school, experience a safari to see Kenya's wildlife, and visit the resting place of Lord Baden-Powell.

Plans are also underway for Thrillseeker in July which is our Guide and Ranger outdoor activity day. To aid with transition and retention plans are in place for a Ranger taster day, as well as many more opportunities for our young members and volunteers.

I would like to thank all our adult volunteers for their time, commitment and dedication in running weekly meetings and providing such amazing opportunities for our young members. I would also like to thank their families for the invaluable support they give—without this, our volunteers would not be able to give so much of their time to guiding. Finally, I would like to thank the county team for their hard work, commitment and dedication, and for the time they give to planning fabulous events and opportunities, as well as the support they provide to our adult volunteers. The county team looks forward to continuing to work alongside our volunteers to offer fantastic guiding experiences. Together, we will continue to work towards an equal world, where our young members know they can do anything and be anything they choose to be.

Approved by the county commissioner on ..... and signed by:

.....  
K Belcher – County Commissioner

Independent Examiner's Report to the Trustees of  
West Mercia County Guides

**Independent examiner's report to the trustees of West Mercia County Guides**

I report to the charity trustees on my examination of the accounts of West Mercia County Guides (the Trust) for the year ended 31 March 2025.

**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 FCCA

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

Date: .....

West Mercia County Guides

Statement of Financial Activities  
for the Year Ended 31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Trading and Investment Activities		71,577	109,938	181,515	63,250
Other trading activities	2	<u>13,759</u>	<u>-</u>	<u>13,759</u>	<u>-</u>
<b>Total</b>		<u>85,336</u>	<u>109,938</u>	<u>195,274</u>	<u>63,250</u>
<b>EXPENDITURE ON</b>					
Trading and Investment Activities	3	30,442	2,720	33,162	21,483
Trading and Investment Activities		<u>20,958</u>	<u>82,187</u>	<u>103,145</u>	<u>40,836</u>
<b>Total</b>		<u>51,400</u>	<u>84,907</u>	<u>136,307</u>	<u>62,319</u>
<b>NET INCOME</b>		33,936	25,031	58,967	931
<b>Transfers between funds</b>	10	<u>23,796</u>	<u>(23,796)</u>	<u>-</u>	<u>-</u>
<b>Net movement in funds</b>		57,732	1,235	58,967	931
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		341,119	55,281	396,400	395,469
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>398,851</u>	<u>56,516</u>	<u>455,367</u>	<u>396,400</u>

The notes form part of these financial statements

West Mercia County Guides

Balance Sheet  
31 March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	144,129	-	144,129	144,129
Investments	7	<u>88,774</u>	<u>-</u>	<u>88,774</u>	<u>75,015</u>
		232,903	-	232,903	219,144
<b>CURRENT ASSETS</b>					
Cash at bank		167,929	114,729	282,658	190,349
<b>CREDITORS</b>					
Amounts falling due within one year	8	<u>(1,981)</u>	<u>(58,213)</u>	<u>(60,194)</u>	<u>(13,093)</u>
<b>NET CURRENT ASSETS</b>		<u>165,948</u>	<u>56,516</u>	<u>222,464</u>	<u>177,256</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>398,851</u>	<u>56,516</u>	<u>455,367</u>	<u>396,400</u>
<b>NET ASSETS</b>		<u>398,851</u>	<u>56,516</u>	<u>455,367</u>	<u>396,400</u>
<b>FUNDS</b>	10				
Unrestricted funds				398,851	341,119
Restricted funds				<u>56,516</u>	<u>55,281</u>
<b>TOTAL FUNDS</b>				<u>455,367</u>	<u>396,400</u>

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

.....  
K Mander - 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, as modified by the revaluation of certain assets.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Tangible fixed assets**

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

Freehold property - No depreciation on land and buildings

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. OTHER TRADING ACTIVITIES**

	31.3.25	31.3.24
	£	£
Unrealised Gain Investment	<u>13,759</u>	<u>-</u>

**3. TRADING AND INVESTMENT ACTIVITIES**

**Raising donations and legacies**

	31.3.25	31.3.24
	£	£
Other Costs	<u>33,162</u>	<u>21,483</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

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

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Trading and Investment Activities	<u>35,002</u>	<u>28,248</u>	<u>63,250</u>
<b>EXPENDITURE ON</b>			
Trading and Investment Activities	20,832	651	21,483
Trading and Investment Activities	<u>22,406</u>	<u>18,430</u>	<u>40,836</u>
<b>Total</b>	<u>43,238</u>	<u>19,081</u>	<u>62,319</u>
<b>NET INCOME/(EXPENDITURE)</b>	(8,236)	9,167	931
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>349,355</u>	<u>46,114</u>	<u>395,469</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>341,119</u>	<u>55,281</u>	<u>396,400</u>

**6. TANGIBLE FIXED ASSETS**

	Freehold property £
<b>COST</b>	
At 1 April 2024 and 31 March 2025	<u>144,129</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>144,129</u>
At 31 March 2024	<u>144,129</u>

**7. FIXED ASSET INVESTMENTS**

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2024	75,015
Revaluations	<u>13,759</u>
At 31 March 2025	<u>88,774</u>
<b>NET BOOK VALUE</b>	
At 31 March 2025	<u>88,774</u>
At 31 March 2024	<u>75,015</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2025 is represented by:

	Listed investments £
Valuation in 2025	13,759
Cost	<u>75,015</u>
	<u>88,774</u>

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

	31.3.25	31.3.24
	£	£
Bank loans and overdrafts (see note 9)	-	11,893
Other creditors	<u>60,194</u>	<u>1,200</u>
	<u>60,194</u>	<u>13,093</u>

**9. LOANS**

An analysis of the maturity of loans is given below:

	31.3.25	31.3.24
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>11,893</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. MOVEMENT IN FUNDS**

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	341,119	33,936	23,796	398,851
<b>Restricted funds</b>				
Training Account	2,342	(267)	-	2,075
Outdoors Account	12,939	6,969	-	19,908
Reserves				
	40,000	-	(40,000)	-
Make Adventures Possible	-	(2,975)	16,204	13,229
Tedstone	-	21,304	-	21,304
	<u>55,281</u>	<u>25,031</u>	<u>(23,796)</u>	<u>56,516</u>
<b>TOTAL FUNDS</b>	<u>396,400</u>	<u>58,967</u>	<u>-</u>	<u>455,367</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	85,336	(51,400)	33,936
<b>Restricted funds</b>			
Training Account	-	(267)	(267)
Outdoors Account	88,634	(81,665)	6,969
Make Adventures Possible	-	(2,975)	(2,975)
Tedstone	21,304	-	21,304
	<u>109,938</u>	<u>(84,907)</u>	<u>25,031</u>
<b>TOTAL FUNDS</b>	<u>195,274</u>	<u>(136,307)</u>	<u>58,967</u>

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
<b>Unrestricted funds</b>			
General fund	349,355	(8,236)	341,119
<b>Restricted funds</b>			
Training Account	2,516	(174)	2,342
Outdoors Account	3,598	9,341	12,939
Reserves			
	<u>40,000</u>	<u>-</u>	<u>40,000</u>
	<u>46,114</u>	<u>9,167</u>	<u>55,281</u>
<b>TOTAL FUNDS</b>	<u>395,469</u>	<u>931</u>	<u>396,400</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	35,002	(43,238)	(8,236)
<b>Restricted funds</b>			
Training Account	388	(562)	(174)
Outdoors Account	<u>27,860</u>	<u>(18,519)</u>	<u>9,341</u>
	<u>28,248</u>	<u>(19,081)</u>	<u>9,167</u>
<b>TOTAL FUNDS</b>	<u>63,250</u>	<u>(62,319)</u>	<u>931</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2025

**10. MOVEMENT IN FUNDS - continued**

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
<b>Unrestricted funds</b>				
General fund	349,355	25,700	23,796	398,851
<b>Restricted funds</b>				
Training Account	2,516	(441)	-	2,075
Outdoors Account	3,598	16,310	-	19,908
Reserves				
	40,000	-	(40,000)	-
Make Adventures Possible	-	(2,975)	16,204	13,229
Tedstone	-	21,304	-	21,304
	<u>46,114</u>	<u>34,198</u>	<u>(23,796)</u>	<u>56,516</u>
<b>TOTAL FUNDS</b>	<u>395,469</u>	<u>59,898</u>	<u>-</u>	<u>455,367</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 £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	120,338	(94,638)	25,700
<b>Restricted funds</b>			
Training Account	388	(829)	(441)
Outdoors Account	116,494	(100,184)	16,310
Make Adventures Possible	-	(2,975)	(2,975)
Tedstone	<u>21,304</u>	<u>-</u>	<u>21,304</u>
	<u>138,186</u>	<u>(103,988)</u>	<u>34,198</u>
<b>TOTAL FUNDS</b>	<u>258,524</u>	<u>(198,626)</u>	<u>59,898</u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

West Mercia County Guides

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Trading and Investment Activities</b>		
Subscriptions	36,277	23,218
Camps/ Holidays/ Outings	87,369	27,860
Training	-	55
D Of E, BP and Queens Guide	265	333
Badges and County Merchandise	2,569	1,597
Promotions/ Advertisement	50	-
Grants	21,304	568
Donated services and facilities	-	150
Room Hire	3,301	4,484
Other Income	25,000	16
Bank Interest	<u>5,380</u>	<u>4,969</u>
	181,515	63,250
<b>Other trading activities</b>		
Unrealised Gain Investment	<u>13,759</u>	<u>-</u>
<b>Total incoming resources</b>	195,274	63,250
<b>EXPENDITURE</b>		
<b>Trading and Investment Activities</b>		
Camps/ Holidays/ Outings	85,646	25,012
Training	52	42
Computer Expenses	1,214	2,053
Mileage	4,626	3,742
Long Service/ Awards	5,009	5,309
County Office Costs	<u>6,536</u>	<u>4,678</u>
	103,083	40,836
<b>Other Costs</b>		
<b>Support</b>		
D of E Award	334	192
Headquarter Maintenance / Running Costs	16,116	7,913
AGM/ PR Costs	1,087	2,664
Insurance	1,263	952
Sundries	1,739	1,937
Accountancy Fee and Independent Examiners Fee	<u>1,980</u>	<u>1,200</u>
	22,519	14,858
<b>Finance</b>		
Bank Charges	352	332
<b>Other Costs</b>		
Badges	2,058	-
Carried forward	2,058	-

This page does not form part of the statutory financial statements

West Mercia County Guides

Detailed Statement of Financial Activities  
for the Year Ended 31 March 2025

	31.3.25	31.3.24
	£	£
<b>Other Costs</b>		
Brought forward	2,058	-
Telephone	1,358	1,311
Postage and stationery	2,143	2,088
Repairs and renewals	4,794	1,694
Transfers	-	1,200
	<u>10,353</u>	<u>6,293</u>
Total resources expended	<u>136,307</u>	<u>62,319</u>
<b>Net income</b>	<u><u>58,967</u></u>	<u><u>931</u></u>