

REGISTERED CHARITY NUMBER: 512915

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021
FOR
WARWICKSHIRE GUIDE ASSOCIATION
KNOWN AS
GIRL GUIDING WARWICKSHIRE**

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

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for the year ended 31 December 2021**

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WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

REPORT OF THE TRUSTEES for the year ended 31 December 2021

The trustees present their report with the financial statements of the charity for the year ended 31 December 2021. 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 2015).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

512915

Principal address

64 Grosvenor Road
Coventry
West Midlands
CV1 3FZ

County Commissioner

Mrs Nicola Lomas

Assistant County Commissioners

Ms Nikki Tucker Appointed 1 October 2021
Miss Katie Meads Resigned 31 July 2021
Mrs Sylvia Emerton Resigned 31 July 2021

Chair of Finance Committee

Mrs Julie Thompson

Trustees

Ms B Suffell	Trustee	
Ms F Bubb	Trustee	
Ms L Beale	Trustee	
Ms V Jones	Trustee	Resigned 19 October 2020
Ms R Livingstone	Trustee	
Ms B Costello	Trustee	
Ms J Atkins	Trustee	
Ms D Wildish	Trustee	
Ms C Thorpe	Trustee	Resigned 31 March 2020
Mrs M Chaplin	Trustee	
Mrs S Williams	Trustee	
Miss E Betts	Trustee	
Miss H Wilson	Trustee	

Independent examiner

Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Bankers

Lloyds TSB
Old Market Square
Nottingham
NG1 6FD

Approved by order of the board of trustees on 31 March 2022 and signed on its behalf by:

.....
Nicola Lomas

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

TRUSTEES' REPORT for the year ended 31 December 2021

ACHIEVEMENTS AND PERFORMANCE

Annual Review and Activities

Girlguiding Warwickshire consolidated many useful adaptations for weekly sessions and special events during 2021. Many units now choose to continue meeting online if the activity suits it with the bonus that viewing parents gain a new appreciation of the fun and benefits of guiding. Better still, many Divisions, Districts, and units reintroduced much loved face to face camps, residential and day events for girls and leaders.

Over 2021 Girlguiding Warwickshire changed shape a little. Many adults had a change of circumstances during the pandemic and felt it was time to focus on other things – with some leaving Girlguiding and other new recruits signing up. A great debt is owed to our volunteers, many of whom took on additional units, as at 2021 year end 1,400 volunteers, (close to 200 hundred less than the year before), were running 408 units. This is 25 units less than 14 months before, but girls in closing units were offered places nearby and the local cooperation meant some units joined forces and became bigger and stronger as a result. Girl membership has been steady over the year and it is good news that plans are afoot to open several more units as demand for places for girls is growing strongly.

It is clear for the girls, and helpful for volunteers, that our now well-established programme has the same six themes throughout a girl's guiding journey. If a Rainbow, Brownie, Guide or Ranger completes challenges for all 6 themes she achieves the Gold Award for her section. In the following year the County will grow again to pass 5,000 girls enjoying these confidence building experiences. This is an amazing recovery from the post pandemic February 2021 figure of 3,848. We have many girls old enough to join but having to wait, especially since Rainbow units were allowed to opt in to accept 4 year olds. Many had reservations about this, but for decades it was the norm in Ireland, and early feedback from our opted-in Rainbow leaders is positive.

In December we were delighted that our own Jane Webster, a huge supporter and worker for Trefoil Guild and Girlguiding UK was awarded the Silver Fish, Girlguiding's top award for volunteers.

We became one of 11 'Youth Organisations in Uniform' in the new YOU West Midlands collaboration promoting youth engagement and sharing opportunities across organisations, especially for our units in Coventry, Solihull, Castle Bromwich and Marston Green.

We continue to push the message that we are for ALL girls and women and our wish to diversify our adult as well as girl membership. Volunteering is rewarding and fun, especially for those who take a turn being a District or Division Commissioner and enjoy the gratitude and support of their local team of volunteers. Any volunteer can take on this role, even if their current circumstances prevent them from attending weekly unit meetings of their own. Warwickshire's Commissioners have done a fantastic job in 2021 helping their teams meet Girlguiding's new standards for compliance with DBS renewals, Safe Space training and First Aid qualifications. It has been a very challenging time but Girlguiding Warwickshire has weathered it well. I am extremely grateful to all volunteers for enabling us to be in a safe position both financially and with enthusiastic volunteers and girls.

Nicola Lomas
County Commissioner
20 May 2022

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE
for the year ended 31 December 2021**

Independent examiner's report to the trustees of Girl Guiding Warwickshire

I report to the charity trustees on my examination of the accounts of the Girl Guiding Warwickshire (the Trust) for the year ended 31 December 2021.

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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

Mark Ashfield
Harrison Beale & Owen Limited
Chartered Accountants
Highdown House
11 Highdown Road
Leamington Spa
Warwickshire
CV31 1XT

Date: 20 May 2022

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	Notes	Unrestricted fund £	Restricted fund £	Total 2021 funds £	Total 2020 funds £
INCOMING RESOURCES FROM					
Charitable activities	2a	52,421	-	52,421	67,983
Other income		<u>4,248</u>	<u>-</u>	<u>4,248</u>	<u>5,438</u>
Total		56,669	-	56,669	73,421
EXPENDITURE ON					
Charitable activities	2b	55,344	-	55,344	45,083
Governance costs	3	<u>2,570</u>	<u>-</u>	<u>2,570</u>	<u>2,570</u>
Total		57,914	-	57,914	47,653
NET INCOME/(EXPENDITURE)		(1,245)	-	(1,245)	25,768
RECONCILIATION OF FUNDS					
Total funds brought forward		217,508	80,000	297,508	271,740
TOTAL FUNDS CARRIED FORWARD	11	<u>216,263</u>	<u>80,000</u>	<u>296,263</u>	<u>297,508</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

**BALANCE SHEET
At 31 December 2021**

		Unrestricted fund	Restricted fund	Total 2021 funds	Total 2020 funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible assets	7	1,361	80,000	81,361	85,443
CURRENT ASSETS					
Stocks	8	10,624	-	10,624	15,003
Debtors	9	669	-	669	3,088
Cash in hand		<u>215,165</u>	<u>-</u>	<u>215,165</u>	<u>196,009</u>
		226,458	-	226,458	214,100
CREDITORS					
Amounts falling due within one year	10	<u>(11,556)</u>	<u>-</u>	<u>(11,556)</u>	<u>(2,035)</u>
NET CURRENT ASSETS		<u>214,902</u>	<u>-</u>	<u>214,902</u>	<u>212,065</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>216,263</u>	<u>80,000</u>	<u>296,263</u>	<u>297,508</u>
NET ASSETS		<u>216,263</u>	<u>80,000</u>	<u>296,263</u>	<u>297,508</u>
FUNDS	11				
Unrestricted funds				216,263	217,508
Restricted funds				<u>80,000</u>	<u>80,000</u>
TOTAL FUNDS				<u>216,263</u>	<u>297,508</u>

The financial statements were approved by the Board of Trustees on 20 May 2022 and were signed on its behalf by:

.....
Nicola Lomas -Trustee

The notes form part of these financial statements

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2021

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 2015)', 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.

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.

Hardiman fields campsite	- land - not depreciated
Computer equipment	- over 3 years on a straight line basis

Stocks

Stock is the total amount of badge stocks held at the year end. It is valued on the lower of cost and net realisable value.

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.

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2021**

2. CHARITABLE ACTIVITIES

a. Income

	2021	2020
	£	£
Events and activities	43,044	63,111
Hardiman Fields income	5,845	2,402
Equipment	30	23
Badge sales	<u>3,502</u>	<u>2,447</u>
	<u>52,421</u>	<u>67,983</u>

b. Expenditure

	2021	2020
	£	£
Events and activities	4,488	7,058
Hardiman Fields expenditure	4,163	3,093
Wages	12,421	12,200
Grants	1,635	650
Badge purchases	10,014	1,118
Office, support & other costs	<u>22,623</u>	<u>20,964</u>
	<u>55,344</u>	<u>45,083</u>

3. GOVERNANCE COSTS

	2021	2020
	£	£
Accountancy and legal costs	<u>2,570</u>	<u>2,570</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2021 nor for the year ended 31 December 2020.

Trustees' expenses

During the year one trustee was reimbursed total expenses of £842 (2020 - one trustee: £176).

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

2021	2020
<u>2</u>	<u>2</u>

No employees received emoluments in excess of £60,000.

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2021

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOMING RESOURCES FROM			
Charitable activities	67,983	-	67,983
Other income	<u>5,438</u>	<u>-</u>	<u>5,438</u>
Total	73,421	-	73,421
EXPENDITURE ON			
Charitable activities	45,083	-	45,083
Governance costs	<u>2,570</u>	<u>-</u>	<u>2,570</u>
Total	47,653	-	47,653
NET INCOME	25,768	-	25,768
RECONCILIATION OF FUNDS			
Total funds brought forward	191,740	80,000	271,740
TOTAL FUNDS CARRIED FORWARD	<u>217,508</u>	<u>80,000</u>	<u>297,508</u>

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

**NOTES TO THE FINANCIAL STATEMENTS – CONTINUED
for the year ended 31 December 2021**

7. TANGIBLE FIXED ASSETS

	Computer Equipment	Hardiman fields campsite
	£	£
COST		
At 1 January 2021	12,248	80,000
As at 31 December 2021	<u>12,248</u>	<u>80,000</u>
DEPRECIATION		
At 1 January 2021	6,805	-
Charge for the year	4,082	-
As at 31 December 2021	<u>10,887</u>	<u>-</u>
NET BOOK VALUE		
At 31 December 2021	<u>1,361</u>	<u>80,000</u>
At 31 December 2020	<u>5,443</u>	<u>80,000</u>

Included in cost of land and buildings is freehold land of £80,000 (2020 - £80,000) which is not depreciated.

Hardiman fields campsite was independently valued on an open market basis on 11 May 2012 by Messrs Sheldon Bosley, Chartered Surveyors. The trustees are not aware of any material changes since the last valuation.

8. STOCKS

	2021	2020
	£	£
Stocks	<u>10,624</u>	<u>15,003</u>

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Prepayments	<u>669</u>	<u>3,088</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Other creditors	9,456	-
Accruals and deferred income	2,100	1,900
Social security and other taxes	-	135
	<u>11,556</u>	<u>2,035</u>

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
for the year ended 31 December 2021

11. MOVEMENT IN FUNDS

	At 1.1.21 £	Net movement in funds £	At 31.12.21 £
Unrestricted funds			
General fund	217,508	(1,245)	216,263
Restricted funds			
Hardiman fields campsite	80,000	-	80,000
TOTAL FUNDS	<u>297,508</u>	<u>(1,245)</u>	<u>296,263</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	56,669	(57,914)	(1,245)
TOTAL FUNDS	<u>56,669</u>	<u>(57,914)</u>	<u>(1,245)</u>

Comparatives for movement in funds

	At 1.1.20 £	Net movement in funds £	At 31.12.20 £
Unrestricted Funds			
General fund	191,740	25,768	217,508
Restricted Funds			
Hardiman fields campsite	80,000	-	80,000
TOTAL FUNDS	<u>271,740</u>	<u>25,768</u>	<u>297,508</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	73,421	(47,653)	25,768
TOTAL FUNDS	<u>73,421</u>	<u>(47,653)</u>	<u>25,768</u>

12. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2021.

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2021**

	2021	2020
	£	£
INCOMING RESOURCES		
Charitable activities		
Hardiman Fields	5,845	2,402
Events and activities	43,044	63,111
Equipment	30	23
Badge sales	<u>3,502</u>	<u>2,447</u>
	52,421	67,983
Other income		
Other incoming resources	<u>4,248</u>	<u>5,438</u>
Total incoming resources	56,669	73,421
EXPENDITURE		
Charitable activities		
Hardiman Fields expenditure	4,163	3,093
Events and activities	4,488	7,058
Salaries	12,421	12,200
Grants	1,635	650
Badge purchases	10,014	7,273
Office and other support costs	22,333	20,774
Other costs	290	191
Stock correction	<u>-</u>	<u>(6,156)</u>
	55,344	45,083
Support costs		
Governance costs		
Accountancy and legal fees	<u>2,570</u>	<u>2,570</u>
Total resources expended	57,914	47,653
	<u> </u>	<u> </u>
Net income/(expenditure)	<u>(1,245)</u>	<u>25,768</u>

WARWICKSHIRE GUIDE ASSOCIATION KNOWN AS GIRL GUIDING WARWICKSHIRE

**SPLIT STATEMENT OF PROFIT AND LOSS
for the year ended 31 December 2021**

	2021	2020
	£	£
GGW - Main		
Income		
Events and activities	43,044	63,111
Equipment	30	23
Badge sales	3,502	2,447
Other incoming resources	<u>4,248</u>	<u>5,438</u>
	50,824	71,019
Expenditure		
Events and activities	4,488	7,058
Salaries	12,421	12,200
Grants	1,635	650
Badge purchases	10,014	7,273
Office and other support costs	22,333	20,774
Other costs	290	191
Stock correction	-	(6,156)
Accountancy and legal fees	<u>2,570</u>	<u>2,570</u>
	53,751	44,560
<i>GGW - Main surplus/(deficit) for the year</i>	<u>(2,927)</u>	<u>26,459</u>
Hardiman Fields		
Hardiman Fields income	5,845	2,402
Hardiman Fields expenditure	(4,163)	(3,093)
<i>Hardiman Fields surplus/(deficit) for the year</i>	<u>1,682</u>	<u>(691)</u>
Total surplus/(deficit) for the year	<u>(1,245)</u>	<u>25,768</u>