

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
GIRL GUIDING WARWICKSHIRE**

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

GIRL GUIDING WARWICKSHIRE

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for the year ended 31 December 2022**

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GIRL GUIDING WARWICKSHIRE

**REPORT OF THE TRUSTEES
for the year ended 31 December 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

GIRL GUIDING WARWICKSHIRE

REPORT OF THE TRUSTEES for the year ended 31 December 2022

ACHIEVEMENT AND PERFORMANCE

Organisation and purpose

Warwickshire Guide Association (known as Girlguiding Warwickshire) is part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding in the County of Warwickshire, City of Coventry and Borough of Solihull. It is governed by a County Executive Committee, all of whom are volunteers, with one Trustee from each of the eleven Divisions and 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 and has now served two full years. A second Assistant County Commissioner was appointed during the year.

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.

Whoever they are and wherever they are from, 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 we have a community called Inspire for members aged 18-30.

The Trustees offer huge thanks and praise to every volunteer for generously giving their time and talents during 2022 and providing girls with amazing opportunities to develop and thrive.

Creating exceptional experiences for girls

We want to offer experiences so fun, accessible and empowering that they inspire more girls, young women and volunteers to join than ever before. The demand for spaces in the county has grown during the year, including for 4 year olds as the 2021 option to take Rainbows one year younger has become the standard. However, most units in all sections are oversubscribed and it has to be acknowledged that our membership is still impacted following Covid-19 and a decrease in volunteers as well as girls. Our aim was to recover from the post pandemic number of young members February 2021 of 3,848 to surpass the 5,000 mark and it was a great achievement to make 5,155 before the year end. It is a testament to our amazing volunteers and the fantastic weekly sessions they provide that this was despite no corresponding increase in the number of adult volunteers. Adult volunteer numbers stood at 1,362 at year end. It was regrettable that some units closed, though the positive outcome was that teams of volunteers combined forces to run 395 units in total at year end, with some able to cater for larger numbers of girls.

Special events were held at unit, District and Division level and the county's communications team encouraged members to take part in large scale events and selection for international trips put on by Girlguiding Midlands. New County Advisers were appointed for our different sections and plans commenced for large scale county activities in 2023.

Developing a rewarding volunteer experience

The introduction and development of dedicated Facebook pages for volunteers of each section, as well as those for our commissioners and shared one for all volunteers, enhanced sharing and celebrating ideas and achievements. Online support sessions for commissioners were provided as well as a range of training sessions for all and our Spring County Training Day, with a return to face-to-face trainings including our November Training Day at Kenilworth. Our hardworking county Trainers had their own training weekend in Peterborough provided by Girlguiding Midlands and Anglia regions.

The county used its full quota for nominations for the Chief Commissioner's Award and throughout the year long-service awards were presented for 5 years and more service. We were delighted to have Helen as our first Queen's Guide Award success after the interruption of Covid, and plan to encourage a steady increase in candidates from 2023.

Being more inclusive and making a bigger impact

An appointment of a new Inclusion Adviser in addition to our experienced Special Needs Advisers enhanced our access to advice and expertise for being more inclusive. Advisers participated in discussions at region and county level and information was cascaded via the monthly county newsletter on how leaders need to review what is said and done at guiding events and alter those that we know make some newcomers feel unwelcome. Alternative wording for traditional Taps, Brownie Bells and other songs were recommended and adopted by a growing number of units. We continue to promote the key message that we are for all girls and women and to become more aware of the diversity in our communities.

A large proportion of the Girlguiding Midlands contingent at Birmingham Pride was from Warwickshire leaders and Rangers, and as a result plans were put in place to run more local Pride events in 2023 including being represented at Warwickshire Pride.

Many units carried out social action projects including participating in the region challenge to support foodbanks.

GIRL GUIDING WARWICKSHIRE

REPORT OF THE TRUSTEES for the year ended 31 December 2022

Where possible media interest was sought, but one challenge for the following year is to raise our profile and let the public, especially potential volunteers, know that Girlguiding Warwickshire is in a healthy state but is in great need of more adult help to cope with the increasing number of enquiries for girls to join. That in itself is a good indicator of a successful year.

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

Trustees

Mrs N Lomas Trustee
Ms A Brough Trustee (appointed 10.3.2022)
Ms N Tucker Trustee
Ms B Costello Trustee
Ms D Wildish Trustee
Ms L Beale Trustee
Ms F Bubb Trustee
Ms R Livingston Trustee
Ms B Suffell Trustee
Ms S Williams Trustee
Ms H Wilson Trustee
Ms E Betts Trustee
Ms J Atkins 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 7 August 2023 and signed on its behalf by:

Mrs N Lomas - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
GIRL GUIDING WARWICKSHIRE**

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

I report to the charity trustees on my examination of the accounts of Girl Guiding Warwickshire (the Trust) for the year ended 31 December 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Mark Ashfield

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

7 August 2023

GIRL GUIDING WARWICKSHIRE

**STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES FROM					
Donations and legacies		3,621	-	3,621	4,144
Charitable activities	2	41,170	-	41,170	52,421
Other income		7	-	7	104
Total		44,798	-	44,798	56,669
EXPENDITURE ON					
Raising funds		1,627	-	1,627	4,379
Charitable activities					
Other grants		(3,987)	-	(3,987)	-
Governance costs		57,969	-	57,969	53,535
Total		55,609	-	55,609	57,914
NET INCOME/(EXPENDITURE)		(10,811)	-	(10,811)	(1,245)
RECONCILIATION OF FUNDS					
Total funds brought forward		216,263	80,000	296,263	297,508
TOTAL FUNDS CARRIED FORWARD		205,452	80,000	285,452	296,263

The notes form part of these financial statements

GIRL GUIDING WARWICKSHIRE

**BALANCE SHEET
31 December 2022**

	Notes	Unrestricted fund £	Restricted fund £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	6	-	80,000	80,000	81,361
CURRENT ASSETS					
Stocks	7	8,997	-	8,997	10,624
Debtors	8	736	-	736	669
Cash in hand		198,782	-	198,782	215,165
		208,515	-	208,515	226,458
CREDITORS					
Amounts falling due within one year	9	(3,063)	-	(3,063)	(11,556)
NET CURRENT ASSETS		205,452	-	205,452	214,902
TOTAL ASSETS LESS CURRENT LIABILITIES		205,452	80,000	285,452	296,263
NET ASSETS		205,452	80,000	285,452	296,263
FUNDS	10				
Unrestricted funds				205,452	216,263
Restricted funds				80,000	80,000
TOTAL FUNDS				285,452	296,263

The financial statements were approved by the Board of Trustees and authorised for issue on 7 August 2023 and were signed on its behalf by:



0506EE0B-4A86-4833-BC37-72BF29E9DAC6

N Lomas - Trustee

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
for the year ended 31 December 2022

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.

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

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.

GIRL GUIDING WARWICKSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

2. CHARITABLE ACTIVITIES

	2022	2021
	£	£
Events and activities	26,674	43,044
Hardiman income	11,765	5,845
Equipment	118	30
Badge sales	2,613	3,502
	<u>41,170</u>	<u>52,421</u>

3. SUPPORT COSTS

		Governance costs
		£
Other grants		200
Governance costs		2,130
		<u>2,330</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
INCOMING RESOURCES FROM			
Donations and legacies	4,144	-	4,144
Charitable activities	52,421	-	52,421
Other income	104	-	104
	<u>56,669</u>	<u>-</u>	<u>56,669</u>
EXPENDITURE ON			
Raising funds	4,379	-	4,379
Charitable activities			
Governance costs	53,535	-	53,535
	<u>57,914</u>	<u>-</u>	<u>57,914</u>
NET INCOME/(EXPENDITURE)	(1,245)	-	(1,245)
RECONCILIATION OF FUNDS			
Total funds brought forward	217,508	80,000	297,508
	<u>216,263</u>	<u>80,000</u>	<u>296,263</u>

GIRL GUIDING WARWICKSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

6. TANGIBLE FIXED ASSETS

	Hardiman fields campsite £	Computer equipment £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>80,000</u>	<u>12,248</u>	<u>92,248</u>
DEPRECIATION			
At 1 January 2022	-	10,887	10,887
Charge for year	-	<u>1,361</u>	<u>1,361</u>
At 31 December 2022	<u>-</u>	<u>12,248</u>	<u>12,248</u>
NET BOOK VALUE			
At 31 December 2022	<u>80,000</u>	<u>-</u>	<u>80,000</u>
At 31 December 2021	<u>80,000</u>	<u>1,361</u>	<u>81,361</u>

Included in cost or valuation of land and buildings is freehold land of £80,000 (2021 - £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.

7. STOCKS

	2022 £	2021 £
Stocks	<u>8,997</u>	<u>10,624</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Prepayments	<u>736</u>	<u>669</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and deferred income	<u>3,063</u>	<u>11,556</u>

GIRL GUIDING WARWICKSHIRE

NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022

10. MOVEMENT IN FUNDS

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	216,263	(10,811)	205,452
Restricted funds			
Hardiman fields campsite	80,000	-	80,000
TOTAL FUNDS	<u>296,263</u>	<u>(10,811)</u>	<u>285,452</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,798	(55,609)	(10,811)
TOTAL FUNDS	<u>44,798</u>	<u>(55,609)</u>	<u>(10,811)</u>

Comparatives for 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>

Comparative 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>

GIRL GUIDING WARWICKSHIRE

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the year ended 31 December 2022**

10. MOVEMENT IN FUNDS - continued

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

	At 1.1.21 £	Net movement in funds £	At 31.12.22 £
Unrestricted funds			
General fund	217,508	(12,056)	205,452
Restricted funds			
Hardiman fields campsite	80,000	-	80,000
TOTAL FUNDS	<u>297,508</u>	<u>(12,056)</u>	<u>285,452</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 £
Unrestricted funds			
General fund	101,467	(113,523)	(12,056)
TOTAL FUNDS	<u>101,467</u>	<u>(113,523)</u>	<u>(12,056)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2022.

GIRL GUIDING WARWICKSHIRE

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the year ended 31 December 2022**

	2022 £	2021 £
INCOMING RESOURCES		
Donations and legacies		
Donations	3,621	4,144
Charitable activities		
Events and activities	26,674	43,044
Hardiman income	11,765	5,845
Equipment	118	30
Badge sales	2,613	3,502
	41,170	52,421
Other income		
Other incoming resources	7	104
	7	104
Total incoming resources	44,798	56,669
EXPENDITURE		
Other trading activities		
Opening stock	10,624	15,003
Closing stock	(8,997)	(10,624)
	1,627	4,379
Charitable activities		
Salaries, volunteer and county staff expenses	14,129	12,421
Other grants	500	1,635
Events and activities	4,069	4,488
Hardiman Expenditure	6,183	4,163
Badge purchases	2,743	5,635
Office and other support costs	23,869	22,333
Other costs	159	290
	51,652	50,965
Support costs		
Governance costs		
Accountancy and legal fees	2,330	2,570
	2,330	2,570
Total resources expended	55,609	57,914
Net expenditure	(10,811)	(1,245)

This page does not form part of the statutory financial statements