

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023  
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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**GIRL GUIDING WARWICKSHIRE**

**REPORT OF THE TRUSTEES  
for the year ended 31 December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

## **GIRL GUIDING WARWICKSHIRE**

### **REPORT OF THE TRUSTEES for the year ended 31 December 2023**

#### **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 Divisions. A full list of Trustees is in this report. The County Commissioner is appointed by the Midlands Region Chief Commissioner for a term of 5 years and has now served three full years. There are two Assistant County Commissioners. Two part time members of staff provide 25 hours of invaluable financial and administrative support to the county commissioner team and up to 42 Division and District Commissioners, as well as responding to queries from the membership and the public.

Girlguiding UK launched new branding on International Women's Day March 2023 which is being rolled out in the county during a transition.

Through fun, friendship, challenge and adventure Girlguiding empowers 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.

Leaders run Rainbows (4-7 years), Brownies (7-10 years), Guides (10-14 years) and Rangers (14-18 years) and there is a community called Inspire for members aged 18-30.

The Trustees are well aware of the generous amount of time and talent provided by Girlguiding Warwickshire volunteers during 2023. This is an opportunity to put on record the thanks owed to them on behalf of the thousands of girls who have thrived in guiding's safe space and had wonderful, confidence-boosting adventures.

##### **Creating exceptional experiences for girls**

Girlguiding Warwickshire aims to offer experiences so fun, accessible and empowering that they inspire more girls, young women and volunteers to join than ever before. One of the first big opportunities to get together post covid brought out 380 members across sections to cheer on the Lionesses at Coventry Building Society Arena. It was a joyous occasion with waves and smiles shared across a sea of uniforms between guiding friends from different parts of the county reunited after the significant gap. We celebrated football again thanks to a collaboration between Rugby Women's Football Club and the Football Association providing an opportunity to earn a 'KICK' badge either at the all-action training day or taking part in football skills at their unit meeting.

An invasion of 560 Brownies occurred at Twycross Zoo for a fantastic County Brownie Day in April. At County Campsite Hardiman Fields 150 Guides loved a beach themed County Guide Camp and 125 Rainbows revelled in art and nature at Compton Verney. Guides and Rangers from 9 of the county's units were wowed by full-on music and activities at the region camp 'Megamix' and others at the national 'Wellies and Wristbands' camps as well as many other camps, trips and outings facilitated by their leaders. Hundreds from all sections enjoyed a magical moonlit 'Girlguiding Takeover' at the Warwick Castle Light Trail.

INTOPS (International Opportunities) were offered to girls at County and Region level. One result was the formation of a county contingent to an International Jamboree in Essex in August 2024. Several units and Districts revived or started plans for their own international trips for the following year.

Week in, week out, extraordinary opportunities were offered in the exciting and varied programme.

##### **Developing a rewarding volunteer experience**

Thirty five took up the open invitation to county volunteers to a weekend of sharing and planning at Foxlease, Lyndhurst in March. Likewise to a Celebration Day in September which provided around 90 with a balance of rewarding, relaxing and stimulating experiences for volunteers. Although more are needed the county has a strong team of trainers who provided face to face and online development opportunities throughout the year and at the County Training Day in November. The county consistently filled the county's quota of 10 to receive in December the Region's Chief Commissioner Award for outstanding service at unit level. Years of service were recognised with Long Service Awards as usual.

## GIRL GUIDING WARWICKSHIRE

### REPORT OF THE TRUSTEES for the year ended 31 December 2023

A high proportion of guiding volunteer Wayfinders at Queen Elizabeth's funeral were from the county and 5 were selected to volunteer in London on the day of King Charles's coronation. Those attending felt it was a real privilege, as did the lucky 6 selected to attend the Coronation Concert. Local members were honoured to attend the dedication of a plaque to Juliette Low, founder of Girl Scouts USA, at her former Wellesbourne home.

The great service provided by Girlguiding Warwickshire was generously acknowledged by the Albany Theatre Coventry which donated 100 VIP Gala Performance tickets to ballot to volunteers. This was a fitting end to a year of effort into showing county volunteers how very much Girlguiding Warwickshire appreciates all they do.

More leaders have become aware of the county's dedicated Facebook pages for volunteers of each section, as well as those for our commissioners and shared one for all volunteers. These highlight a host of attractive opportunities for volunteers as well as girls to have new experiences and adventures. Volunteers are able to keep up to date with the county newsletter emailed on the 1st of each month.

The county aims to increase its number of Young Leaders, Queen's Guides and overall number and diversity of volunteers. Support is much needed for a growing number of volunteers running multiple units and holding several guiding roles.

#### **Being more inclusive and making a bigger impact**

At Foxlease County Weekend 35 leaders explored how to attract and welcome all girls and women, of all faiths and none. A plea went out to leaders to adapt activities and songs that some newcomers have said makes them feel unwelcome. Alternative wording for traditional Taps, Brownie Bells and other songs have been circulated with the expectation that old versions will no longer be used. Specific plans were taken back to several parts of the county to run or target certain events and to be more aware of the diversity in our communities.

A new Assistant County Commissioner 'Promote and Grow' was appointed to link with potential external partners and liaise with local members about recruitment and high visibility at community events. One of the stalls the county organised was at Warwickshire Pride in Leamington using soft archery to attract new members. Plans commenced for a high-profile, large-scale event in Coventry in October 2024.

Many units took up the challenge to create a unit meeting or special event where potential volunteers could join them for The Big Help Out. In those first 2 weeks of May 19 new volunteer enquiries were received.

Community service and charitable fundraising featured large across the county and many units participated in the region challenge to support foodbanks. A tiny sample includes Rainbows who got great media coverage for their sponsored Night at the Museum in Warwick in aid of Molly Ollie's wishes, and more super publicity was given guiding from Southam Police after they publicly thanked Rainbows for their random act of kindness - a little potted flower they had planted and decorated. Kineton Guides invited their village to their own Pride event. Guides and Rangers served tea in the Members' Tent at the Kenilworth Show. Leaders in one District were recognised with a group award by Community and Voluntary Action for taking on their monthly Park Run café and running community Big Help Out events. Members of the public in their areas are in no doubt that Girlguiding is alive and well, and a great organisation to volunteer with.

Whilst in 2022 girl numbers had recovered by 1,100 there had not been a correspondingly large increase in volunteers, leading to strain in some unit teams. By the end of 2023 the number of units had fallen slightly from 395 to 384, with more set to close without more support. At the end of 2023 numbers of both young members (5,004) and adult volunteers (1,362) had been maintained. However more volunteers are needed to make a bigger impact.

A big positive is that many Rainbow units became accustomed to 4 year olds getting stuck into activities alongside the 5 and 6 year olds.

Grants have been accessed during the year, particularly through Cost of Living and Making a Difference Grants via Girlguiding Midlands, to ensure cost is not a barrier to participation. Some units experienced financial difficulties of members for the first time, and there is concern that some would-be members would not ask for the help that can be accessed.

Combatting these financial challenges and increasing Girlguiding's profile as a great organisation to volunteer with is carried forward into 2024 and will help Girlguiding Warwickshire continue to thrive.

# GIRL GUIDING WARWICKSHIRE

## REPORT OF THE TRUSTEES for the year ended 31 December 2023

### 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  
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 (resigned 31.12.2023)  
Ms C Stothard Trustee (appointed 1.7.2023)  
Ms J Thompson Trustee (appointed 1.1.2023)

#### 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 21 May 2024 and signed on its behalf by:



DEB40100-4898-0022-89D1-08DC799B21D0

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 2023.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

Mark Ashfield

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

21 May 2024

**GIRL GUIDING WARWICKSHIRE**

**STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	<b>2023 Total funds £</b>	2022 Total funds £
<b>INCOMING RESOURCES FROM</b>					
Donations and legacies		7,623	-	7,623	3,621
Charitable activities	2	108,681	-	108,681	41,170
Other income		1,866	-	1,866	7
<b>Total</b>		<u>118,170</u>	<u>-</u>	<u>118,170</u>	<u>44,798</u>
<b>EXPENDITURE ON</b>					
Raising funds		2,234	-	2,234	1,627
<b>Charitable activities</b>					
Other grants		-	-	-	(3,987)
Governance costs		128,110	-	128,110	57,969
<b>Total</b>		<u>130,344</u>	<u>-</u>	<u>130,344</u>	<u>55,609</u>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(12,174)</b>	<b>-</b>	<b>(12,174)</b>	<b>(10,811)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		205,452	80,000	285,452	296,263
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>193,278</u></u>	<u><u>80,000</u></u>	<u><u>273,278</u></u>	<u><u>285,452</u></u>

The notes form part of these financial statements

**GIRL GUIDING WARWICKSHIRE**

**BALANCE SHEET**  
**31 December 2023**

	Notes	Unrestricted fund £	Restricted fund £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	6	-	<b>80,000</b>	<b>80,000</b>	80,000
<b>CURRENT ASSETS</b>					
Stocks	7	<b>6,763</b>	-	<b>6,763</b>	8,997
Debtors	8	<b>780</b>	-	<b>780</b>	736
Cash in hand		<b>188,235</b>	-	<b>188,235</b>	198,782
		<b>195,778</b>	-	<b>195,778</b>	208,515
<b>CREDITORS</b>					
Amounts falling due within one year	9	<b>(2,500)</b>	-	<b>(2,500)</b>	(3,063)
<b>NET CURRENT ASSETS</b>		<b>193,278</b>	-	<b>193,278</b>	205,452
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>193,278</b>	<b>80,000</b>	<b>273,278</b>	285,452
<b>NET ASSETS</b>		<b>193,278</b>	<b>80,000</b>	<b>273,278</b>	285,452
<b>FUNDS</b>	10				
Unrestricted funds				<b>193,278</b>	205,452
Restricted funds				<b>80,000</b>	80,000
<b>TOTAL FUNDS</b>				<b>273,278</b>	285,452

The financial statements were approved by the Board of Trustees and authorised for issue on 21 May 2024 and were signed on its behalf by:



DEB40200-4898-0022-89D1-08DC799B21D0

N Lomas - Trustee

## GIRL GUIDING WARWICKSHIRE

### NOTES TO THE FINANCIAL STATEMENTS for the year ended 31 December 2023

#### 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 2023**

**2. CHARITABLE ACTIVITIES**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Events and activities	<b>96,381</b>	26,674
Hardiman income	<b>10,804</b>	11,765
Equipment	<b>120</b>	118
Badge sales	<b>1,376</b>	2,613
	<u><b>108,681</b></u>	<u>41,170</u>

**3. SUPPORT COSTS**

		<b>Governance costs</b>
		<b>£</b>
Governance costs		<u><b>2,900</b></u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2023 nor for the year ended 31 December 2022.

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

	Unrestricted fund	Restricted fund	Total funds
	£	£	£
<b>INCOMING RESOURCES FROM</b>			
Donations and legacies	3,621	-	3,621
Charitable activities	41,170	-	41,170
Other income	7	-	7
<b>Total</b>	<u>44,798</u>	<u>-</u>	<u>44,798</u>
<b>EXPENDITURE ON</b>			
Raising funds	1,627	-	1,627
<b>Charitable activities</b>			
Other grants	(3,987)	-	(3,987)
Governance costs	57,969	-	57,969
<b>Total</b>	<u>55,609</u>	<u>-</u>	<u>55,609</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(10,811)</b>	<b>-</b>	<b>(10,811)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	216,263	80,000	296,263
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><b>205,452</b></u>	<u><b>80,000</b></u>	<u><b>285,452</b></u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**6. TANGIBLE FIXED ASSETS**

	Hardiman fields campsite £	Computer equipment £	Totals £
<b>COST</b>			
At 1 January 2023 and 31 December 2023	<u>80,000</u>	<u>12,248</u>	<u>92,248</u>
<b>DEPRECIATION</b>			
At 1 January 2023 and 31 December 2023	<u>-</u>	<u>12,248</u>	<u>12,248</u>
<b>NET BOOK VALUE</b>			
At 31 December 2023	<u>80,000</u>	<u>-</u>	<u>80,000</u>
At 31 December 2022	<u>80,000</u>	<u>-</u>	<u>80,000</u>

Included in cost or valuation of land and buildings is freehold land of £80,000 (2022 - £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**

	2023 £	2022 £
Stocks	<u>6,763</u>	<u>8,997</u>

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

	2023 £	2022 £
Prepayments	<u>780</u>	<u>736</u>

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

	2023 £	2022 £
Accruals and deferred income	<u>2,500</u>	<u>3,063</u>

**10. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	<u>205,452</u>	<u>(12,174)</u>	<u>193,278</u>
<b>Restricted funds</b>			
Hardiman fields campsite	<u>80,000</u>	<u>-</u>	<u>80,000</u>
<b>TOTAL FUNDS</b>	<u>285,452</u>	<u>(12,174)</u>	<u>273,278</u>

**GIRL GUIDING WARWICKSHIRE**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
for the year ended 31 December 2023**

**10. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	118,170	(130,344)	(12,174)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>118,170</b>	<b>(130,344)</b>	<b>(12,174)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**Comparatives for movement in funds**

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

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	44,798	(55,609)	(10,811)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>44,798</b>	<b>(55,609)</b>	<b>(10,811)</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	At 1.1.22 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	216,263	(22,985)	193,278
<b>Restricted funds</b>			
Hardiman fields campsite	80,000	-	80,000
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<b>296,263</b>	<b>(22,985)</b>	<b>273,278</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## GIRL GUIDING WARWICKSHIRE

### NOTES TO THE FINANCIAL STATEMENTS - continued for the year ended 31 December 2023

#### 10. MOVEMENT IN FUNDS - continued

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	162,968	(185,953)	(22,985)
<b>TOTAL FUNDS</b>	<u>162,968</u>	<u>(185,953)</u>	<u>(22,985)</u>

#### 11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 December 2023.

**GIRL GUIDING WARWICKSHIRE**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
for the year ended 31 December 2023**

	2023 £	2022 £
<b>INCOMING RESOURCES</b>		
<b>Donations and legacies</b>		
Donations	7,623	3,621
<b>Charitable activities</b>		
Events and activities	96,381	26,674
Hardiman income	10,804	11,765
Equipment	120	118
Badge sales	1,376	2,613
	108,681	41,170
<b>Other income</b>		
Other incoming resources	1,866	7
	118,170	44,798
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Opening stock	8,997	10,624
Closing stock	(6,763)	(8,997)
	2,234	1,627
<b>Charitable activities</b>		
Salaries, volunteer and county staff expenses	18,911	14,129
Other grants	1,510	500
Events and activities	65,716	4,069
Hardiman Expenditure	13,021	6,183
Badge purchases	5,707	2,743
Office and other support costs	20,164	23,869
Other costs	181	159
	125,210	51,652
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy and legal fees	2,900	2,330
	130,344	55,609
<b>Net expenditure</b>	<b>(12,174)</b>	<b>(10,811)</b>

This page does not form part of the statutory financial statements