REGISTERED CHARITY NUMBER: 524565

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 December 2025

for

The Guide Association Birmingham

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

The Guide Association Birmingham

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

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 6
Independent Examiner's Report	7
Statement of Financial Activities	8
Balance Sheet	9
Notes to the Financial Statements	10 to 17
Detailed Statement of Financial Activities	18 to 19

The Guide Association Birmingham

Reference and Administrative Details
for the Year Ended 31 December 2025

TRUSTEES	A S McGibbon K Hunt S A Miles (resigned 30.4.25) A M L Jones S A Stewart Z C Parker L D Bateman J E Price L K Alexander (resigned 20.8.25) C H Groom C H Conaghan A E Adkins S C Smith A Crathorne L A Fowler R H Fasham C E Hills R Wainwright A S Gibbon S Bird (appointed 1.12.25) L E Timmington (appointed 1.5.25)
PRINCIPAL ADDRESS	Trefoil House 2 Ellis Street Birmingham West Midlands B1 1HL
REGISTERED CHARITY NUMBER	524565
INDEPENDENT EXAMINER	Lewis Smith & Co. Chartered Certified Accountants The Old Doctor's House 74 Grange Road Dudley West Midlands DY1 2AW
BANKERS	Lloyds Bank PLC Colmore Row Birmingham West Midlands BX1 1LT
INVESTMENT MANAGER	Evelyn Partners 103 Colmore Row Birmingham B3 3AG

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

The Guide Association Birmingham is a registered charity, number 524565, and is constituted under a Trust deed.

The Trustees present their annual report together with the financial statements of The Guide Association Birmingham for the year ended 31 December 2025. The Trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with FRS 102 (effective 1 January 2019).

The Guide Association Birmingham is a registered charity (No. 524565) and is constituted under a Trust Deed.

Birmingham Guide Association, known as Girlguiding Birmingham, forms part of Girlguiding, the leading charity for girls and young women in the UK. It administers guiding across the City of Birmingham.

The charity is governed by a County Executive Committee comprising 16 voting trustees, all of whom are volunteers. Membership includes one voting trustee from each of the twelve divisions (in some cases the role is shared, although only one vote is held), together with the County Commissioner, Assistant County Commissioner, Property Manager and County Treasurer (currently vacant). A full list of Trustees is included elsewhere in this report.

The County Commissioner is appointed by the Midlands Region Chief Commissioner for a five-year term. The current County Commissioner was appointed on 1 October 2022. All other members of the Executive Committee are appointed by the County Commissioner.

Under the charity's constitution, the Executive Committee is responsible for managing the affairs of the Association and making key operational decisions. Once decisions have been made, the County Commissioner is responsible for communicating them to volunteers and ensuring they are implemented effectively.

OBJECTIVES AND ACTIVITIES

Objectives and Activities

Girlguiding Birmingham's mission is to empower girls to find and use their voice, inspiring them to discover the best in themselves and make a positive difference within their communities.

In setting objectives and planning activities, the Trustees have given due regard to the Charity Commission's guidance on public benefit, including Public Benefit: Running a Charity (PB2).

Our aim is to provide an environment in which girls can grow in confidence through developing friendships and skills, finding their voice and challenging themselves within a supportive community. To achieve this, Girlguiding

Birmingham seeks to make a positive impact on girls, volunteers, local communities and society as a whole.

Girlguiding Birmingham supports the national Girlguiding strategy, "Girls Can Do Anything", which aims to empower girls, expand reach and double the organisation's impact by 2035. Key objectives include:

- Empowerment and Confidence - building girls' confidence, resilience and wellbeing.
- Inclusivity and Accessibility - ensuring girls from all backgrounds and communities can participate in guiding.
- Volunteer Engagement - recruiting, retaining and supporting volunteers while providing a rewarding and flexible volunteering experience.
- Long-Term Growth - increasing membership with the ambition that one in ten girls in the UK will be involved in guiding by 2035.

Girlguiding Birmingham welcomes all girls. Our volunteers deliver programmes for:

- Rainbows (ages 4-7)
- Brownies (ages 7-10)
- Guides (ages 10-14)
- Rangers (ages 14-18)
- Inspire (ages 18-30)

OBJECTIVES AND ACTIVITIES

Membership and Volunteers

We have broadly maintained both our young member and volunteer numbers during the year. Recruitment and retention remain key priorities. To support future growth, we will continue to promote a positive public image through local media and digital channels, helping to attract additional volunteers and meet growing demand from girls wishing to join.

During the year, we opened a Ranger unit in one of the most deprived areas of the city and a Rainbow unit in another local community. However, overall unit numbers decreased as some units closed or merged with neighbouring units.

Trustees note that, following the High Court ruling and subsequent national policy decisions regarding transgender young members and volunteers, a number of volunteers have indicated their intention to leave during 2026. At least one young member was also withdrawn by her parents. At present, it is not possible to assess the full impact that these developments may have on local membership levels.

Safeguarding and Training

The Trustees recognise the importance of safeguarding and risk management. All members working with young people are subject to DBS checks in accordance with Girlguiding policy.

Adult volunteers complete mandatory training, including safeguarding and First Response training. First Response training is particularly important as every unit meeting and event must have access to a suitably qualified leader.

Volunteers are also encouraged to undertake additional training through face-to-face sessions, online learning and webinars to support programme delivery and effective unit management. During the year we continued to offer a broad range of training and personal development opportunities, although attendance levels reflected national trends.

Trustees and Commissioners are supported through regular meetings, ongoing communication and access to mentoring arrangements, including a dedicated Commissioner Mentor. Participation in regional and national development opportunities is actively encouraged.

Volunteer Recognition

We recognise the contribution of volunteers through a range of awards and recognition schemes.

During the year we presented several long-service awards, including:
- Two awards for 50 years' service.
- Three awards for 40 years' service.

County Commissioner "Thank You" badges were awarded to volunteers completing additional roles or supporting specific projects. In addition, volunteers and staff were nominated by their peers for County Awards recognising exceptional service. The scheme was expanded during the year from a single award to a three-tier structure, allowing greater recognition of sustained innovation and outstanding commitment.

Headquarters Development

Our most significant ongoing challenge continues to be the completion of outstanding works at our new headquarters, which we occupied in April 2023.

Although all remaining defects had originally been expected to be resolved by summer 2025, delays have continued due to the main contractor, Winvic, not completing the agreed remedial works. Completion is now anticipated during summer 2026.

ACHIEVEMENTS AND PERFORMANCE

We continued to offer a wide range of events throughout the year at unit, district, division and county level. Members were encouraged to participate in large-scale regional and national events, including Magical Midlands, which celebrated the end of the Region Chief Commissioner's term of office and brought together several thousand members and volunteers from across the region's 11 counties. Members also attended selection events for international opportunities organised by Girlguiding. The biannual trip to Switzerland with Birmingham Scouts was a great success, and planning has already begun for the 2027 event.

The Adventure Team delivered a range of initiatives designed to increase the confidence of both volunteers and young members in connecting with the natural environment. A year-long seasonal challenge, which included camping in all weather conditions, attracted more than 250 participants. The Walking Adviser facilitated social walks for adults, leading to increased walking activities within units. The Duke of Edinburgh's Award team also saw an increase in participation at Bronze Award level. Together, these activities provided valuable opportunities for members to develop outdoor skills, confidence and resilience.

The Arts Team delivered a number of successful activity days for all sections, including a craft day for leaders.

These events are extremely popular and are often oversubscribed. The team's creativity and enthusiasm continue to provide exciting and memorable experiences for girls and volunteers alike.

The Archives Team continued its work to catalogue and preserve our history, ensuring that current and future generations can learn how guiding in Birmingham has evolved since 1910. During the year, the team developed a presentation on Mrs Emmeline Cadbury and her significant influence on the county, including her role in the acquisition of properties that continue to benefit members today.

As a county, we supported the Birmingham Hospice Bull Trail. Members were challenged to design decorations for our bull, either as self-portraits or to represent activities they enjoyed. Funds were raised through the sale of specially designed badges, generating enough income to support our participation in the trail and beyond. Middlepark Division also raised funds for its own bull, with badges forming the theme of the design. Many units, girls and their families enjoyed completing the trail and searching for our two contributions.

We also developed the Brumopoly Challenge, encouraging members to explore Birmingham. The challenge continues to be enjoyed by local units and by visitors staying at Trefoil House as part of sleepovers and other events.

To celebrate World Thinking Day, we held our annual treasure hunt around the city, combined with a food collection for a local food bank. Around 200 girls and their leaders took part, making the event both enjoyable and impactful for the

FINANCIAL REVIEW

Investment

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. During the year a total of £70,000 was 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. At the year end the total free reserves were £269,295 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.

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 authroising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

PLANS FOR 2026

The Trustees remain focused on ensuring that Girlguiding Birmingham continues to provide high-quality opportunities for girls and young women while maintaining a sustainable and effective organisation. Our priorities for 2026 are to:

- Improve our social media presence and digital engagement, helping us to raise awareness of guiding, celebrate achievements and attract new members and volunteers.
- Expand international opportunities for young members and volunteers, enabling more people to benefit from cultural exchange, adventure and personal development experiences.
- Grow membership through the "One More Girl" initiative, supporting existing units and creating opportunities for more girls to experience guiding.
- Streamline financial processes and controls to improve efficiency, strengthen governance and support effective decision-making.
- Review our property portfolio, seeking to maximise the use of our facilities and identify any maintenance, refurbishment or development requirements that will support future needs.

Appreciation

The Board of Trustees wishes to thank every volunteer for their dedication, generosity, skills, experience and enthusiasm. Their commitment enables us to provide girls and young women with exceptional opportunities to develop confidence, build friendships, learn new skills and create memories that will last a lifetime.

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 ...6th October 2026... and signed on its behalf by:

Janice E Price

J E Price - Trustee - Chair.

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 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 (ACCA)

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

Date: .....

The Guide Association Birmingham

Statement of Financial Activities
for the Year Ended 31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	44,404	39,950
Charitable activities			
Charitable Activities		-	10,000
Other trading activities	3	96,737	95,553
Investment income	4	17,541	11,757
Total		158,682	157,260
EXPENDITURE ON			
Raising funds	5	2,953	1,697
Charitable activities			
Charitable Activities		63,548	53,680
Other		147,844	193,733
Total		214,345	249,110
Net gains on investments		48,861	14,220
NET INCOME/(EXPENDITURE)		(6,802)	(77,630)
RECONCILIATION OF FUNDS			
Total funds brought forward		1,147,089	1,224,719
TOTAL FUNDS CARRIED FORWARD		1,140,287	1,147,089

The notes form part of these financial statements

The Guide Association Birmingham

Balance Sheet
31 December 2025

	Notes	31.12.25 Unrestricted funds £	31.12.24 Total funds £
FIXED ASSETS			
Tangible assets	8	175,523	177,987
Investments	9	535,337	497,672
		710,860	675,659
CURRENT ASSETS			
Stocks	10	24,947	15,247
Debtors	11	11,794	5,307
Cash at bank and in hand		459,355	517,546
		496,096	538,100
CREDITORS			
Amounts falling due within one year	12	(66,669)	(66,670)
NET CURRENT ASSETS		429,427	471,430
TOTAL ASSETS LESS CURRENT LIABILITIES		1,140,287	1,147,089
NET ASSETS		1,140,287	1,147,089
FUNDS	14		
Unrestricted funds		1,140,287	1,147,089
TOTAL FUNDS		1,140,287	1,147,089

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

6th October 2026.

Janice E Rice

.....

Trustee Chair

The notes form part of these financial statements

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).

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 cost 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 chantry apportioned to charitable activities.

All expenditure is inclusive of irrecoverable VAT.

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

Freehold property - not provided

continued...

1. ACCOUNTING POLICIES - continued

Shares in narrowboat

Improvements to property	- Straight line over the period of lease
Plant and machinery	- 10% on reducing balance

The Guide Assocaition 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.

Stocks
Stock 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.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

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.

continued...

1. ACCOUNTING POLICIES - continued

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 expecting of bank loans which are subsequently measured at amortized cost using the effect 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 cannon be measure reliably in which case it is measure at cost less impairment. Investment gains and losses, whether realised or unrealsied, are combined and presented as 'Gains/(Losses) on investments' in the Statement of Financial Activities.

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.

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.

Reserve 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. During 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 Opportunities Fund. The trustees continue to monitor the level of reserves held, at regular intervals, throughout the year.

2. DONATIONS AND LEGACIES

	31.12.25 Unrestricted funds £	31.12.24 Total funds £
County Subscriptions	41,404	38,640
Donations	3,000	1,310
	44,404	39,950

3. OTHER TRADING ACTIVITIES

	31.12.25 Unrestricted funds £	31.12.24 Total funds £
County Events	16,921	8,850
County Shop	37,260	33,179
TLC Lottery	166	183
Letting Fees - Trefoil Croft	6,830	6,294
Opportunities Fund Income	926	1,014
Duke of Edinburgh	1,812	2,323
Carried forward	63,915	51,843

continued...

3. OTHER TRADING ACTIVITIES - continued

	31.12.25 Unrestricted funds £	31.12.24 Total funds £
Brought forward	63,915	51,843
Letting Fees - Goodrest	2,932	7,654
Letting Fees - Trefoil House	29,890	36,056
	96,737	95,553

4. INVESTMENT INCOME

	31.12.25 Unrestricted funds £	31.12.24 Total funds £
Dividends and Interest	17,541	11,757

5. RAISING FUNDS

Investment management costs

	31.12.25 Unrestricted funds £	31.12.24 Total funds £
Portfolio management	2,939	1,694

6. TRUSTEES' REMUNERATION AND BENEFITS

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

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	39,950
Charitable activities	
Charitable Activities	10,000
Other trading activities	95,553
Investment income	11,757
Total	157,260
EXPENDITURE ON	
Raising funds	1,697
Charitable activities	
Charitable Activities	53,680
Other	193,733

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £
Total	249,110
Net gains on investments	14,220
NET INCOME/(EXPENDITURE)	(77,630)
RECONCILIATION OF FUNDS	
Total funds brought forward	1,224,719
TOTAL FUNDS CARRIED FORWARD	1,147,089

8. TANGIBLE FIXED ASSETS

	Freehold property £	Improvements to property £	Plant and machinery £	Totals £
COST				
At 1 January 2025 and 31 December 2025	30,056	128,027	72,000	230,083
DEPRECIATION				
At 1 January 2025	-	431	51,665	52,096
Charge for year	-	430	2,034	2,464
At 31 December 2025	-	861	53,699	54,560
NET BOOK VALUE				
At 31 December 2025	30,056	127,166	18,301	175,523
At 31 December 2024	30,056	127,596	20,335	177,987

9. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 January 2025	497,672
Disposals	(12,152)
Impairments	49,817
At 31 December 2025	535,337
NET BOOK VALUE	
At 31 December 2025	535,337
At 31 December 2024	497,672

There were no investment assets outside the UK.

continued...

10. STOCKS

	31.12.25	31.12.24
	£	£
Stocks	24,947	15,247

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade debtors	3,095	3,021
Prepayments	8,699	2,286
	11,794	5,307

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.12.25	31.12.24
	£	£
Trade creditors	1,738	1,737
Taxation and social security	943	649
Other creditors	63,988	64,284
	66,669	66,670

13. 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.

14. MOVEMENT IN FUNDS

	At 1.1.25	Net movement in funds	Transfers between funds	At 31.12.25
	£	£	£	£
Unrestricted funds				
General fund	1,052,914	(2,759)	(70,000)	980,155
Bequest Fund	55,702	3,000	-	58,702
Hardship Fund	3,150	(7,410)	20,000	15,740
Lord Mayors charity	8,022	-	-	8,022
Friends of Birmingham Guiding	7,081	-	(7,081)	-
Renewals	20,220	-	30,000	50,220
Opportunites Fund	-	367	27,081	27,448
	1,147,089	(6,802)	-	1,140,287
TOTAL FUNDS	1,147,089	(6,802)	-	1,140,287

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	154,589	(206,209)	48,861	(2,759)
Bequest Fund	3,000	-	-	3,000
Hardship Fund	167	(7,577)	-	(7,410)
Opportunites Fund	926	(559)	-	367
	158,682	(214,345)	48,861	(6,802)
TOTAL FUNDS	158,682	(214,345)	48,861	(6,802)

Comparatives for movement in funds

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
Unrestricted funds	1,224,719	(77,630)	-	1,147,089
TOTAL FUNDS	1,224,719	(77,630)	-	1,147,089

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds	157,260	(249,110)	14,220	(77,630)
TOTAL FUNDS	157,260	(249,110)	14,220	(77,630)

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

	At 1.1.24 £	Net movement in funds £	Transfers between funds £	At 31.12.25 £
Unrestricted funds	1,224,719	(84,432)	-	1,140,287
TOTAL FUNDS	1,224,719	(84,432)	-	1,140,287

continued...

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds	315,942	(463,455)	63,081	(84,432)
TOTAL FUNDS	315,942	(463,455)	63,081	(84,432)

15. 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.

16. RELATED PARTY DISCLOSURES

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

The Guide Association Birmingham

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

	31.12.25 £	31.12.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
County Subscriptions	41,404	38,640
Donations	3,000	1,310
	44,404	39,950
Other trading activities		
County Events	16,921	8,850
County Shop	37,260	33,179
TLC Lottery	166	183
Letting Fees - Trefoil Croft	6,830	6,294
Opportunities Fund Income	926	1,014
Duke of Edinburgh	1,812	2,323
Letting Fees - Goodrest	2,932	7,654
Letting Fees - Trefoil House	29,890	36,056
	96,737	95,553
Investment income		
Dividends and Interest	17,541	11,757
Charitable activities		
Grants	-	10,000
Total incoming resources	158,682	157,260
EXPENDITURE		
Other trading activities		
PAYE Interest	14	3
Investment management costs		
Portfolio management	2,939	1,694
Other		
Staff Costs	43,559	42,178
Pensions	770	-
Premises Expenses Trefoil Croft	8,551	15,361
Premises Expenses Goodrest	5,760	11,880
Premises Expenses Head Office	70,500	85,359
County Shop Expenses	18,704	36,696
	147,844	191,474
Support costs		
Management		
Printing, postage and stationery	1,605	1,927
Carried forward	1,605	1,927

The Guide Association Birmingham

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

	31.12.25 £	31.12.24 £
Management		
Brought forward	1,605	1,927
Opportunities Fund Expenses	559	-
Donations - Hardship Fund	7,577	-
Telephone	2,039	1,958
Furniture and Equipment	-	500
Cleaning	6,495	6,353
County Events	12,910	8,434
Depreciation of tangible and heritage assets	2,034	2,690
	33,219	21,862
Finance		
Publicity	192	2,695
Badges	1,307	2,388
Training	942	553
Beaconsfield Expenses	12,859	-
Friends of Birmingham Guiding	-	4,186
Governance costs	2,213	3,835
County and divisional expenses	7,172	11,925
Car Allowances	394	-
Computer Expenses	4,301	6,879
Duke of Edinburgh	949	1,616
	30,329	34,077
Total resources expended	214,345	249,110
Net expenditure before gains and losses	(55,663)	(91,850)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	48,861	14,220
Net expenditure	(6,802)	(77,630)