

SUFFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1144434

Details

Status Registered

Legal form Other

Registered 2011-10-26

Register [View on the Charity Commission register](#)

Contact

Address Sunny Fields
Whatfield Road
Elmsett
Ipswich
IP7 6LZ

Phone 07771895816

Email countycommissioner@girlguidingsuffolk.org.uk

Website www.girlguidingsuffolk.org.uk

Activities

Objects: EDUCATING GIRLS AND YOUNG WOMEN TO HELP THEM DEVELOP EMOTIONALLY, MENTALLY, PHYSICALLY AND SPIRITUALLY SO THAT THEY CAN MAKE A POSITIVE CONTRIBUTION TO THEIR COMMUNITY AND THE WIDER WORLD.

Activities: Educating girls and young women to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

Classification

- **How:** Provides Services
- **What:** Education/training, Recreation
- **Who:** Children/young People, People With Disabilities

Geography

- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£61,399	£106,404	-	-
2023-12-31	£129,890	£115,837	-	-
2022-12-31	£58,790	£80,646	-	-
2021-12-31	£50,065	£56,355	-	-
2020-12-31	£78,464	£52,236	-	-

Trustees

Name	Role	Appointed
Alison Jane Smith		2020-12-31
Catherine Holmes		2023-02-09
Coral Anne Milner		2025-06-30
JENNIFER JOYCE ALLEN		2022-06-13
Joyce Stark		2020-03-25
Linda Ann West		2020-09-01
Mandy Louise Grimwood		2020-12-10

SUFFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1144434

Accounts

SUFFOLK COUNTY GUIDE ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

SUFFOLK COUNTY GUIDE ASSOCIATION

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SUFFOLK COUNTY GUIDE ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Mrs Katherine West, County Commissioner (resigned 30 April 2025) Mrs Catherine Holmes, County Commissioner (appointed 2 May 2025) Ms Georgina Garrod, Assistant County Commissioner Mrs Coral Milner, Assistant County Commissioner (appointed 30 June 2025) Mrs Jenny Allen, County Treasurer Miss Alison Smith, County Finance Mrs Mandy Grimwood, Division Commissioner Mrs Joyce Stark, Division Commissioner Mrs Linda West, Division Commissioner Mrs Jan Butler, Division Commissioner (resigned 14 April 2024) Miss Caroline Dunn, Division Commissioner (resigned 14 April 2024) Miss Helen Kent, Division Commissioner (resigned 14 April 2024) Ms Adele Morley, Division Commissioner (resigned 14 April 2024) Ms Hannah Panting, Division Commissioner (resigned 14 April 2024) Mrs Joy Garrod, Division Commissioner (resigned 14 April 2024) Miss Fiona Dunachie, County Outdoors Activities Adviser (resigned 14 April 2024) Miss Amy Gorham, County Senior Section Adviser (resigned 14 April 2024) Ms Sarah Lyons, County International Adviser (resigned 14 April 2024)
Charity registered number	1144434
Principal office	Sunny Fields Whatfield Road Elmsett Suffolk IP7 6LZ
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich Suffolk IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees, who are the voting members of the Girlguiding Suffolk Executive Committee, present their report with the financial statements which details our core work throughout the year and summaries the achievements of Girlguiding Suffolk for the year ended 31 December 2024.

Girlguiding Suffolk is a separately constituted division of The Guide Association, which is incorporated by Royal Charter. The Executive committee is responsible for the administration of the Association's affairs within the County and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and By-Laws and the Policy Organisation and Rules.

Objectives and Activities of The Guide Association

The Guide Association (operating as Girlguiding UK) is the leading charity for girls and women in the UK. Our remarkable volunteers inspire girls to find their voice and grow in confidence, giving them space where they can be themselves, have fun, build new friendships, gain valuable life skills, and make a positive difference to their lives and their communities.

a. Charitable purpose

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

b. Our Vision

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.

c. Our Mission

Whoever they are, wherever they are from, girls can do anything.

d. Our Values

Shared commitment to be Caring, Challenging, Empowering, Fun, Inclusive, Inspiring.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Objectives and Activities of The Guide Association (continued)

Girlguiding UK in the future

Girlguiding UK is a forward-thinking organisation and, despite being established over 100 years ago, is still relevant today. It keeps its members informed of new initiatives and is proud to offer positions on various subcommittees to 'grass-roots' leaders so that the views of all are known and considered. By using a network of committees' information is discussed fully and has ensured that all are happy with the outcomes.

The organisation is very much 'girl-led' and young women are encouraged to speak out and lead the way. The numbers of younger women who are wishing to join Girlguiding as leaders is on the increase. This has had a very positive impact on both Girlguiding UK and Girlguiding Suffolk. A younger image and outlook have led to a far more encouraging welcome to new members.

A flexible approach to Guiding is encouraged which again can only be good news for busy, hardworking women who wish to become leaders. Role sharing is encouraged so that the workload is spread out and, this too, is a positive move.

Girlguiding's strategy 2020 - 2025: "Today, tomorrow, together".

Girlguiding exists to help girls and young women find their voice and build skills and confidence - inspiring them to discover the best in themselves and empower them to make a positive difference in their community. Between school, social media, friendships and relationships - there's a lot going on for girls today. Not to mention the future, the planet, education and what jobs might be around in few years' time. That's why Girlguiding is more important than ever. Girlguiding offers a place where girls can just be themselves. They can make friends, learn skills, grow in confidence and find their voice. We're a supportive community, with solid foundations and a rich heritage that we can all lean on.

Strategy's three pillars:

1. Let's create exceptional experiences for girls and young women

We want to offer experiences which are so fun, accessible, and empowering that they inspire more girls, young women and volunteers to join than ever before. So, we are going to keep putting girls at the centre of everything we do. Every decision we make - big or small should be led by our girls and young women.

2. Let's develop a rewarding volunteer experience

We want volunteering to be flexible, so it is easier for people to give their time. So, we are going to create opportunities that fit around people's lives. This will give more people the opportunity to share their talents and deliver great guiding to reach more girls and young women.

3. Let's be more inclusive and make a bigger impact

We want Girlguiding to have an even bigger impact and influence on local communities and across the UK. We are going to find fresh and exciting ways to welcome new girls and volunteers to make sure our community develops to reflect the world around us. We are going to make more people better aware of Girlguiding by proudly telling the world about our amazing achievements, and we are going to keep making girls' voices heard.

The best way to do brilliant things is to get the basics right, this includes strong structures and processes, empowering girls to lead the way, new ways of working.

Girlguiding Suffolk supports all the above aspirations, goals and we will do everything we can to achieve them.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

a. Main achievements of the charity

Girlguiding instigates many initiatives both for members and the wider community. Girl led campaigns giving girls a voice at all levels has produced fantastic results. Encouraging girls to speak out and get heard at the highest levels of government and media. This in turn has encouraged younger members at a local level to realise that they do matter with some signing up to be 'Peer Educators' to visit other girls and inspire them to 'be their best'.

County events included:

- Guides Give it a go day had numerous adventure activities from wall climbing, circus skills, grass sledging, go karting, team building, outdoor cooking and many more.
- Event included Wet weekend camp and the Thorpeness Meare day for the Guides provided many water-based adventurous activities for the girls to try.
- 13+ Adventure enabled guides to be inspired, have adventures, and make new friends.
- International adventure for Brownies and Guides to France.

b. Public Benefit

The trustees of Girlguiding Suffolk accept the need to have regard to the Charity Commission's guidance on public benefit when reviewing our vision and mission and in planning our future activities. They recognise it's their responsibility to ensure the benefits offered are realised in Suffolk by promoting all aspects of guiding within the county, both within the membership of circa. 4,000, and in the wider community. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part.

c. Risk Assessment

The major risks, to which Girlguiding Suffolk is exposed, as identified on behalf of and in consultation with the Trustees, have been reviewed and systems have been established to mitigate those risks. Major risks which have been identified as threats to the charity are; loss of members, failure to attract and retain adult leaders of the required caliber, failure to comply with legislation and regulations and failure to raise the required funding to sustain the organisation, failure to pay annual subscriptions. Ownership of each of these risks has been identified and the appropriate steps taken to mitigate them such as investment in public relations and advertising to encourage a continuous flow of members and adult volunteers, making sure relevant legal advice is available when required and ensuring realistic budgets are set and adhered to. A full risk register detailing all the risks to which the charity considers itself to be exposed, owners of the risks and mitigating action has been compiled and is available from the County Commissioner.

The County Executive Team and its four subgroups meet on a regular basis virtually and / or face to face.

Much of the Financial outgoings of Girlguiding Suffolk reflect the delivery of activities for girls, the majority of events are self-funding, however as a County we will continue financially support events which give our members adventures. Our Fixed costs are being met by the current subscriptions that were collected annually and these have been reviewed by the county Exec to ensure they can be met. Support has been given to Units as necessary from our Reserves to support 2024 subscriptions.

All policies and guidance from Girlguiding and Anglia Region continue to be followed to ensure the county is compliant.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Financial and operational review

a. Financial Review and Reserves

Girlguiding Suffolk aims to promote and develop Guiding throughout the County and, as such, needs to generate sufficient funds to undertake this work.

The principal sources of income are; subscriptions, donations, legacies, fundraising and payments made by members participating in events organised by the Association as part of its programme of activities.

For 2024 the national element of the subscription increased by £3.00 to £13.00, the Region increased by £1.50 to £14.00. The Finance committee agreed that the County element of the annual subscription will be subsidised from our Reserves to maintain it at 2022 level of £5.00 per member of 2024.

For 2025 and beyond we anticipate future increases in Annual subscription at all levels.

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Guiding within the County.
- (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment.
- (c) Cover the operation of the Stoke Ash Centre.
- (d) Support the development of the County's property Stoke Ash Centre should other funding sources and/or fundraising be unavailable or insufficient.
- (e) Be able to meet repairs and other expenditure as necessary in connection with the County's property Stoke Ash Centre and particularly emergency repairs should they arise.
- (f) Support major events within the County and meet any deficits arising from them when necessary.
- (g) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (h) be able to respond to any emergency applications for support from our membership which may arise.
- (i) Meet any unforeseen contingencies.

The level of reserves the trustees consider necessary to meet the above amount to £150,000, representing an estimate of 12 months expenditure, including the operation of Stoke Ash Centre.

The level of general unrestricted free reserves amounted to £223,580 at the year end (2023 - £231,258) and these will be monitored on a regular basis by the trustees at the meetings of the Finance Committee and the County Executive Committee. The charity also has unspent designated funds of £3,410 (2023 - £6,293) and a further designated fixed asset fund of £586,300. There are additional restricted reserves of £98,069 (2023 - £104,601 excluding fixed assets). The reclassification of the Stoke Ash property from restricted to an unrestricted designated fund is explained in note 15

b. Going Concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the issues caused by Cost-of-living impacts on the charity and the wider economy. Nevertheless, the Trustees have considered the current financial strength of the charity, together with the range of measures the Trustees can take to mitigate ongoing costs should they need to, and ultimately should it be required, any support offered by the UK government for which the charity would be eligible to apply.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

c. Operational review

We are aware of financial challenges which families (volunteers, young members) can find themselves in and the detrimental effect this can have on members being able to participate in the guiding opportunities which are offered. We will continue to make provision to support our members by challenging costs, seek value for money and look to obtain grants where appropriate to minimise financial circumstances as being a barrier to take part in guiding (local / county) opportunities.

The County Executive Team in conjunction with the Treasurer review our financial position on a regular basis. Girlguiding Suffolk has budgeted well over the past years and ends with a healthy balance. We have sufficient funds to ensure that we can continue our work offering opportunities and experiences for girls and young women.

Our international budget is protected thus ensuring that our programme of International Opportunities can continue. A county international residential event in France happened in 2024.

We have made allowances for the continuing provision of the Stoke Ash Centre. In time, we hope this project will be self-funding but until then we will be using necessary funds to maintain the property.

Girl Guiding campaign "You awesome, pass it along and volunteer with us and share what makes you amazing" is used by Girl Guiding Suffolk to promote guiding. Our Guiding membership within the county is circa 4,000, we encourage the promotion of guiding at every opportunity with the aim of increasing our membership.

Our organisation could not function without enthusiastic and well-trained volunteers (leaders, unit helpers). Girlguiding UK, and Anglia region provide varied training via on line guiding learning platform, e-learning, webinars, so Leaders can learn at their own place when it is convenient to them. The new leadership development (which started in 2023) programme (LDP) is fully operational and we have had a number of new volunteers who have completed their qualification. Trainings are provided by Girl Guiding Suffolk included various topics on programme developments, new leader training, safe space, GO, First Response, mentoring. We also encourage Leaders and Units to provide flexible guiding to meet the needs of their particular units.

Our Social Media presence continues to increase, our public facing website launched in 2022 and a private Facebook group for Volunteers. During 2024, we promoted Guiding with a Stand at the Suffolk County Show. The local press continues to highlight guiding activities and the opportunities guiding offers. Marketing and Communications remains a priority for the county, we want people to know what guiding offers, life skills you can learn, confidence you build in both girls and volunteers. We encourage local publicity and have PR resources available for this which can be borrowed.

The County's property, Stoke Ash Guide Centre had been operational as a residential centre, meeting place and campsite for 9 years. Bookings at the centre for Guiding events have been increasing, we continue to promote it use by Guiding, the local community and non-guiding groups. A recent legacy has enabled us to provide a variety of new equipment and activities for hirers of the centre to use.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

a. Structure, governance and management

Girlguiding Suffolk falls under the jurisdiction of The Guide Association organisation and is ultimately controlled by them. The County offers support to the ten Divisions and their Commissioners. In accordance with By-Law 9.2c of the Royal Charter of the Guide Association, all major decisions regarding the County are made by The Executive Committee which determines the direction of the general principles, aims, policy, organisation and rules of the Association as set out in the current issues of a) The Royal Charter and By-Laws, b) The guiding Manual and c) The Handbooks.

Girlguiding Suffolk appoints new trustees following the term of office set by Guide Association guidelines. This is either a 3- or 5-year term depending on the role. Trustees are nominated by those within their Division and agreed and appointed by the County Commissioner.

Girlguiding Suffolk is run by volunteers. We do however, have two part time members of paid staff, who run the County Office, provide administrative support and are vital to our day-to-day operation. Our staff are used to communicate information to leaders, support the County Commissioner, deal with Volunteer joining enquiries, oversee bookings for our various events and keeps us updated on the progress of these. The arrangement for setting staff salaries is discussed at our Finance Committee Meetings and agreed at our County Executive meetings.

County's Transition to our new operating Structure, Governance from April 2024

Our new structure and governance previously designed, discussed during Sept 2023 was agreed in 1st quarter of 2024 and formally adopted in April 2024. This brings the County in line with how Region and Girl Guiding UK operate.

The structure provides effective governance and management, strong teams to deliver support our volunteers and provide opportunities for our girls and young women. The County roles have reasonable workloads which all support the ongoing viability of the county.

The structure comprises of:

- Executive Board of Trustees (who will provide oversight and strategic direction). The Board of Trustees will include an External Trustee (not a member of Guiding) and a Grassroots Leader.
- Four 'doing' groups (Adventure and Opportunity, Learning & Development, Promote & Grow, Properties and Kit).

b. County Development Plan

Communication

Regular communication is key to our Guiding volunteers (Commissioners, Leaders, Unit Helpers, Supporters) and girls to know what opportunities are available, any changes etc, are all encouraged to stay in touch either virtually or face to face as appropriate. The County Commissioner sends regular emails direct to all Leaders.

County Finance meetings and County Executive meetings will continue to be held via Zoom with the minimum of one face to face meeting per year.

The new board has drafted county plan to share with the four groups, alongside headline roles and responsibilities for each group.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Membership

We are aware of the effect that cost of living has on our membership numbers. Membership has stabilised at circa 4,000; however, we cannot standstill, Guiding will be promoted at every opportunity by our members and through publicity. We will encourage all members to talk about guiding during their everyday lives to raise awareness of what we do and how it helps us as a person grow. Highlighting the many benefits, it brings to all, including building life skills, well-being, friendship, making a positive difference to your life and our local communities. We will also look to develop partnerships with other organisations.

Recruitment Campaigns are regularly run at national level and we will encourage these to be shared widely at local level. We will be using resources and advice obtained to assist us and encourage local publicity and have Public Relations resources (gazebo's banners, leaflets etc) available for use.

We continue to work to increase and improve our social media presence to ensure this is utilised to our advantage.

We will be working with leaders to ensure that existing members are aware of the next stage in their Guiding journey, utilising advice and resources from Girlguiding and our learning from our experience, best practices and use of blended guiding.

Learning and Development for Volunteers

Girlguiding and Anglia Region provide online training, e-learning and webinars which has standardised training content, we encourage our Volunteers to use these methods. Some 'face to face' training will be offered when more applicable to the subject areas.

Girlguiding has transitioned to its new LDP (Leader development programme) in 2023, County have a Leader in Training (LiT) co-ordinator and Chair of Training who are co-ordinating training of new leaders, mentors and the roll out of new programme. We have already had volunteers complete the new LDP.

Adventures

Our Suffolk Adventures is open to all Guides aged 13+ regardless of their progress within the programme, we have had a number of Adventure events with further ones planned

Regular County events for Rainbows, Brownie, Guides and Rangers is a must, girls and Leaders enjoy and want these types of events. The events provide opportunities for all which are not normally accessible, affordable or have the expertise / qualifications for an individual unit to organise. A county Brownie event is planned for 2025.

Reorganisation of 'Grass roots' organisation structure (Districts and Divisions)

Plans are in progress for 2025 and 2026 to streamline the County organisational structure from its current three levels of County, Division, District to two levels of County and Divisions. This will result in a small increase in the number of Divisions and the removal Districts. The geographical location of our current Divisions has not changed for many decades and it no longer truly reflects the actual location or the number of our Rainbow, Brownie, Guides and Ranger units within the various areas of the County. This will enable the areas to be managed easier with local units to be actually be within the same Division, reduce the number of Commissioners required.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Stoke Ash Guiding Centre

Our property at Stoke Ash will need continued maintenance and improvement to be the success that we want it to be. We continue to review usage and the needs of visitors. A Development Plan is in place looking at all aspects of operating, developing and increasing promotion / use of the centre. Improved storage has been provided at the centre, so that further County equipment can be stored there. A legacy has been received during 2024, a plan has been agreed to utilise the funds to improve the number of adventurous activities at the centre. The plan of work is in progress and will continue in 2025. Plan includes installation of outdoor camp kitchens, shelter building, low ropes course, zip wire and indoor climbing wall at the centre.

International Opportunities

The County organised for 2024 an international adventure to France for Brownies and Guides. This was a great success. It has given the brownies and guide's the opportunity of an International Adventure whilst also enabling Leaders who had not experienced being part of a Guiding international event to learn skills and gain confidence. We encourage girls and leaders to apply for any future opportunities so they too can experience international guiding.

14+ age group

We continue to encourage participation in the D of E scheme and Queen's Guide Award.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

C Holmes

.....
Mrs Catherine Holmes
County Commissioner

Date: 14 July 2025

SUFFOLK COUNTY GUIDE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Independent examiner's report to the Trustees of Suffolk County Guide Association ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:

Dated: 15 July 2025

Giles Kerkham FCA DChA
Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Income from:					
Donations and legacies	3	230	2,723	2,953	55,501
Charitable activities	4	39,615	11,302	50,917	68,515
Investments	5	2,718	4,811	7,529	5,874
Total income		42,563	18,836	61,399	<i>129,890</i>
Expenditure on:					
Charitable activities	6	81,036	25,368	106,404	115,837
Total expenditure		81,036	25,368	106,404	<i>115,837</i>
Net (expenditure)/income		(38,473)	(6,532)	(45,005)	<i>14,053</i>
Transfers between funds	15	614,212	(614,212)	-	-
Net movement in funds		575,739	(620,744)	(45,005)	<i>14,053</i>
Reconciliation of funds:					
Total funds brought forward		237,551	718,813	956,364	942,311
Net movement in funds		575,739	(620,744)	(45,005)	14,053
Total funds carried forward		813,290	98,069	911,359	<i>956,364</i>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 14 to 28 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	607,059	621,262
Investments	12	146,318	144,610
		753,377	765,872
Current assets			
Debtors	13	1,257	4,761
Cash at bank and in hand		160,095	189,014
		161,352	193,775
Creditors: amounts falling due within one year	14	(3,370)	(3,283)
Net current assets		157,982	190,492
Total net assets		911,359	956,364
Charity funds			
Restricted funds	15	98,069	718,813
Unrestricted funds	15	813,290	237,551
Total funds		911,359	956,364

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

C Holmes

.....
Mrs Catherine Holmes
 County Commissioner
 Date: 14 July 2025

The notes on pages 14 to 28 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

1. General information

Suffolk County Guide Association is a charity registered in England and Wales, charity registration number 1144434. The principal office is 333 Norwich Road, Ipswich, IP1 4BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are presented in Sterling (£) which is the functional currency of the charity and rounded to the nearest £.

Suffolk County Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the continued impact of the cost of living crisis on the charity and its activities. They have reviewed the charity's financial strength, together with the range of measures available to control ongoing costs.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for when incurred and all liabilities are recognised in full as soon as the obligations arise. Expenditure has been classified under the headings that aggregate all costs related to the category.

Charitable activities

Resources expended under this heading are those related to the furtherance of the charity's objects, including grants payable and an appropriate proportion of other costs which are not wholly for one purpose.

Support costs

Resources expended under this heading are those related to the support of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

2. Accounting policies (continued)

2.5 Grants payable

Grants are accounted for when paid or committed.

2.6 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.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 50 years
Fixtures and fittings	- 5 - 10 years

2.8 Investments

Investments are shown at market value including accumulated interest where applicable.

2.9 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 discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

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 the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

2. Accounting policies (continued)

2.12 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 transaction value and subsequently measured at their settlement value.

2.13 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Legacies	-	1,765	1,765
Grants	230	958	1,188
	230	2,723	2,953
		<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
International travel bursary		50,167	50,167
Grants		5,334	5,334
		55,501	55,501

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Training	865	-	865
Outdoor activities	4,930	-	4,930
Badges and neckerchiefs sold	699	-	699
Event 21	-	-	-
Stoke Ash bookings	11,536	-	11,536
Stoke Ash sales	421	-	421
Membership subscriptions	17,316	-	17,316
Senior section	50	-	50
Census	1,750	-	1,750
Miscellaneous	23	-	23
13+ events	2,025	-	2,025
Disney 2024	-	11,302	11,302
	39,615	11,302	50,917
	39,615	11,302	50,917
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Outdoor activities	4,053	-	4,053
Badges and neckerchiefs sold	1,174	-	1,174
BP weekend	18,283	-	18,283
Stoke Ash bookings	12,668	-	12,668
Stoke Ash sales	378	-	378
Membership subscriptions	18,410	-	18,410
30th rainbow celebrations	150	-	150
Census	1,033	-	1,033
13+ events	1,365	-	1,365
Disney 2024	-	11,001	11,001
	57,514	11,001	68,515
	57,514	11,001	68,515

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

5. Investment income

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Investment income	2,718	4,811	7,529
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Investment income	2,044	3,830	5,874

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Direct and support costs	81,036	25,368	106,404
	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total 2023 £</i>
Direct and support costs	93,495	22,342	115,837

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £
Total costs	71,863	34,541	106,404

	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Total costs	84,193	31,644	115,837

Analysis of direct costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Training	1,274	2,884
Outdoor activities	2,406	11,276
Badges purchased	1,761	1,787
Senior section	39	250
13+ event	6,130	10,460
Event 21	3,327	2,735
Hoot expenses	391	26,741
Census	-	1,449
International travel bursary	19,691	1,590
Public relations	800	2,862
Stoke Ash - running	27,085	17,628
Stoke Ash - development	8,959	4,531
	71,863	84,193

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2024 £	<i>Total funds 2023 £</i>
Wages and salaries	8,041	6,568
Depreciation	18,703	17,868
Printing	279	435
Bank charges	172	229
Meetings and expenses	1,716	1,656
Sundry expenses	1,370	558
Computer expenses	-	66
Governance costs	4,260	4,264
	34,541	<i>31,644</i>
	34,541	<i>31,644</i>

8. Independent examiner's remuneration

	2024 £	<i>2023 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	3,370	3,210
	3,370	<i>3,210</i>

9. Trustees remuneration and expenses

During the year, no Trustees received any remuneration (2023 - £Nil).
 During the year, no Trustees received any benefits in Kind (2023 - £Nil).
 During the year, 3 Trustees received reimbursement of expenses of £554 (2023: £Nil) for travel costs.

10. Staff costs

	2024 £	<i>2023 £</i>
Wages and salaries	8,041	6,568
	8,041	<i>6,568</i>
	8,041	<i>6,568</i>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

10. Staff costs (continued)

The average number of persons employed by the charity during the year was as follows:

	2024	<i>2023</i>
	No.	<i>No.</i>
Employees	2	<i>2</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2024	715,000	42,146	757,146
Additions	-	4,500	4,500
At 31 December 2024	<u>715,000</u>	<u>46,646</u>	<u>761,646</u>
Depreciation			
At 1 January 2024	114,400	21,484	135,884
Charge for the year	14,300	4,403	18,703
At 31 December 2024	<u>128,700</u>	<u>25,887</u>	<u>154,587</u>
Net book value			
At 31 December 2024	<u>586,300</u>	<u>20,759</u>	<u>607,059</u>
<i>At 31 December 2023</i>	<u>600,600</u>	<u>20,662</u>	<u>621,262</u>

The property was donated to the charity in 2015, at which time it was included at an insurance valuation, being the best estimate available for the value of the gift.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

12. Fixed asset investments

	COIF deposit accounts £	National savings income bonds £	National savings investment accounts £	Total £
Cost or valuation				
At 1 January 2024	122,461	10,000	12,149	144,610
Additions	1,708	-	-	1,708
	124,169	10,000	12,149	146,318
At 31 December 2024	124,169	10,000	12,149	146,318
Net book value				
At 31 December 2024	124,169	10,000	12,149	146,318
At 31 December 2023	122,461	10,000	12,149	144,610
	122,461	10,000	12,149	144,610

13. Debtors

	2024 £	2023 £
Due within one year		
Prepayments and accrued income	1,257	4,761
	1,257	4,761
	1,257	4,761

Accrued income held at 31 December 2024 comprised interest income received in arrears totalling £483 (2023: £Nil).

14. Creditors: Amounts falling due within one year

	2024 £	2023 £
Accruals	3,370	3,283
	3,370	3,283
	3,370	3,283

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Unrestricted funds					
Designated funds					
Smythe fund	1,040	874	-	-	1,914
Stoke Ash Development	5,253	-	(3,757)	-	1,496
Stock Ash property	-	-	(14,300)	600,600	586,300
	<u>6,293</u>	<u>874</u>	<u>(18,057)</u>	<u>600,600</u>	<u>589,710</u>
General funds					
General Funds - all funds	231,258	41,689	(62,979)	13,612	223,580
	<u>231,258</u>	<u>41,689</u>	<u>(62,979)</u>	<u>13,612</u>	<u>223,580</u>
Total Unrestricted funds	<u>237,551</u>	<u>42,563</u>	<u>(81,036)</u>	<u>614,212</u>	<u>813,290</u>
Restricted funds					
International travel bursary	1,104	-	(472)	-	632
Paul bursary	32,209	4,811	-	-	37,020
Stoke Ash property	614,212	-	-	(614,212)	-
Ann Boxall training fund	4,786	-	(1,274)	-	3,512
Disney Trip	13,001	11,302	(23,622)	-	681
Girlguiding Anglia	3,334	958	-	-	4,292
Stoke Ash Legacy	50,167	1,765	-	-	51,932
	<u>718,813</u>	<u>18,836</u>	<u>(25,368)</u>	<u>(614,212)</u>	<u>98,069</u>
Total of funds	<u>956,364</u>	<u>61,399</u>	<u>(106,404)</u>	<u>-</u>	<u>911,359</u>

In a review of conditions applying to the Stoke Ash property, it was concluded that there are no restrictions on use of the property narrower than the charity's objects, so the property has been transferred from restricted to a designated property fund.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Unrestricted funds				
Designated funds				
Smythe fund	410	630	-	1,040
Stoke Ash Development	9,784	-	(4,531)	5,253
	10,194	630	(4,531)	6,293
General funds				
General Funds - all funds	261,294	58,928	(88,964)	231,258
Total Unrestricted funds	271,488	59,558	(93,495)	237,551
Restricted funds				
International travel bursary	2,694	-	(1,590)	1,104
Paul bursary	28,379	3,830	-	32,209
Stoke Ash property	632,080	-	(17,868)	614,212
Anglian Region Girlguiding L&D Grant	2,648	-	(2,648)	-
Ann Boxall training fund	5,022	-	(236)	4,786
Disney Trip	-	13,001	-	13,001
Girlguiding Anglia	-	3,334	-	3,334
Stoke Ash Legacy	-	50,167	-	50,167
	670,823	70,332	(22,342)	718,813
Total of funds	942,311	129,890	(115,837)	956,364

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2024 £
Designated funds	6,293	874	(18,057)	600,600	589,710
General funds	231,258	41,689	(62,979)	13,612	223,580
Restricted funds	718,813	18,836	(25,368)	(614,212)	98,069
	<u>956,364</u>	<u>61,399</u>	<u>(106,404)</u>	<u>-</u>	<u>911,359</u>

Summary of funds - prior year

	<i>Balance at 1 January 2023 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2023 £</i>
Designated funds	10,194	630	(4,531)	6,293
General funds	261,294	58,928	(88,964)	231,258
Restricted funds	670,823	70,332	(22,342)	718,813
	<u>942,311</u>	<u>129,890</u>	<u>(115,837)</u>	<u>956,364</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	607,059	-	607,059
Fixed asset investments	89,134	57,184	146,318
Current assets	120,467	40,885	161,352
Creditors due within one year	(3,370)	-	(3,370)
Total	<u>813,290</u>	<u>98,069</u>	<u>911,359</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	-	621,262	621,262
Fixed asset investments	97,226	47,384	144,610
Current assets	143,608	50,167	193,775
Creditors due within one year	(3,283)	-	(3,283)
Total	<u>237,551</u>	<u>718,813</u>	<u>956,364</u>

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2024.

SUFFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1144434

Accounts

SUFFOLK COUNTY GUIDE ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

SUFFOLK COUNTY GUIDE ASSOCIATION

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SUFFOLK COUNTY GUIDE ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2023

Trustees	Mrs Katherine West, County Commissioner Ms Georgina Garrod, Assistant County Commissioner Mrs Jenny Allen, County Treasurer Miss Alison Smith, Chair of Finance Ms Catherine Holmes, County Training Coordinator (appointed 9 February 2023) Miss Fiona Dunachie, County Outdoor Activities Adviser Miss Amy Gorham, County Senior Section Adviser Ms Sarah Lyons, County International Adviser Mrs Jan Butler, Division Commissioner (appointed 27 January 2023) Miss Caroline Dunn, Division Commissioner Mrs Mandy Grimwood, Division Commissioner Mrs Hazel Hammond, Division Commissioner (resigned 7 November 2023) Miss Helen Kent, Division Commissioner Ms Adele Morley, Division Commissioner Ms Hannah Panting, Division Commissioner Mrs Joyce Stark, Division Commissioner Miss Sally Turner, Division Commissioner (resigned 1 July 2023) Mrs Linda West, Division Commissioner Miss Joy Garrould, Division Commissioner (appointed 20 November 2023)
Charity registered number	1144434
Principal office	333 Norwich Road Ipswich Suffolk IP1 4BN
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich Suffolk IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

The Trustees, who are the voting members of the Girlguiding Suffolk Executive Committee, present their report with the financial statements which details our core work throughout the year and summaries the achievements of Girlguiding Suffolk for the year ended 31 December 2023.

Girlguiding Suffolk is a separately constituted division of The Guide Association, which is incorporated by Royal Charter. The Executive committee is responsible for the administration of the Association's affairs within the County and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and By-Laws and the Policy Organisation and Rules.

Objectives and Activities of The Guide Association

The Guide Association (operating as Girlguiding UK) is the leading charity for girls and women in the UK. Our remarkable volunteers inspire girls to find their voice and grow in confidence, giving them space where they can be themselves, have fun, build new friendships, gain valuable life skills, and make a positive difference to their lives and their communities.

a. Charitable purpose

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

b. Our Vision

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.

c. Our Mission

Whoever they are, wherever they are from, girls can do anything.

d. Our Values

Shared commitment to be Caring, Challenging, Empowering, Fun, Inclusive, Inspiring.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Objectives and Activities of The Guide Association (continued)

Girlguiding UK in the future

Girlguiding UK is a forward-thinking organisation and, despite being established over 100 years ago, is still relevant today. It keeps its members informed of new initiatives and is proud to offer positions on various subcommittees to 'grass-roots' leaders so that the views of all are known and considered. By using a network of committees' information is discussed fully and has ensured that all are happy with the outcomes.

The organisation is very much 'girl-led' and young women are encouraged to speak out and lead the way. The numbers of younger women who are wishing to join Girlguiding as leaders is on the increase. This has had a very positive impact on both Girlguiding UK and Girlguiding Suffolk. A younger image and outlook have led to a far more encouraging welcome to new members.

A flexible approach to Guiding is encouraged which again can only be good news for busy, hardworking women who wish to become leaders. Role sharing is encouraged so that the workload is spread out and, this too, is a positive move.

Girlguiding's strategy 2020 - 2025: "Today, tomorrow, together".

Girlguiding exists to help girls and young women find their voice and build skills and confidence - inspiring them to discover the best in themselves and empower them to make a positive difference in their community. Between school, social media, friendships and relationships - there's a lot going on for girls today. Not to mention the future, the planet, education and what jobs might be around in few years' time. That's why Girlguiding is more important than ever. Girlguiding offers a place where girls can just be themselves. They can make friends, learn skills, grow in confidence and find their voice. We're a supportive community, with solid foundations and a rich heritage that we can all lean on.

Strategy's three pillars:

1. Let's create exceptional experiences for girls and young women

We want to offer experiences which are so fun, accessible, and empowering that they inspire more girls, young women and volunteers to join than ever before. So, we are going to keep putting girls at the centre of everything we do. Every decision we make - big or small should be led by our girls and young women.

2. Let's develop a rewarding volunteer experience

We want volunteering to be flexible, so it is easier for people to give their time. So, we are going to create opportunities that fit around people's lives. This will give more people the opportunity to share their talents and deliver great guiding to reach more girls and young women.

3. Let's be more inclusive and make a bigger impact

We want Girlguiding to have an even bigger impact and influence on local communities and across the UK. We are going to find fresh and exciting ways to welcome new girls and volunteers to make sure our community develops to reflect the world around us. We are going to make more people better aware of Girlguiding by proudly telling the world about our amazing achievements, and we are going to keep making girls' voices heard.

The best way to do brilliant things is to get the basics right, this includes strong structures and processes, empowering girls to lead the way, new ways of working.

Girlguiding Suffolk supports all the above aspirations, goals and we will do everything we can to achieve them.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

a. Main achievements of the charity

Girlguiding instigates many initiatives both for members and the wider community. Girl led campaigns giving girls a voice at all levels has produced fantastic results. Encouraging girls to speak out and get heard at the highest levels of government and media. This in turn has encouraged younger members at a local level to realise that they do matter with some signing up to be 'Peer Educators' to visit other girls and inspire them to 'be their best'.

County events included:

- Give it a go day held on one of the hottest days of the year had numerous adventure activities for the Guides from circus skills, grass sledging, go karting, wall climbing, team building, outdoor cooking and many more.
- Our Event 21#23 (county camp) was held in Summer 2023. The Guides and Rangers had a fantastic choice of activities from craft to climbing, archery, high ropes, a carousel, blitz cooking, pizza oven plus dancing, bands & singing in the evenings.
- 13+ Adventure at Hautbois Activity Centre enabled guides to be inspired, have adventures, and make new friends

b. Public Benefit

The trustees of Girlguiding Suffolk accept the need to have regard to the Charity Commission's guidance on public benefit when reviewing our vision and mission and in planning our future activities. They recognise it's their responsibility to ensure the benefits offered are realised in Suffolk by promoting all aspects of guiding within the county, both within the membership of circa. 4,000, and in the wider community. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part.

c. Risk Assessment

The major risks, to which Girlguiding Suffolk is exposed, as identified on behalf of and in consultation with the Trustees, have been reviewed and systems have been established to mitigate those risks. Major risks which have been identified as threats to the charity are; loss of members, failure to attract and retain adult leaders of the required calibre, failure to comply with legislation and regulations and failure to raise the required funding to sustain the organisation, failure to pay annual subscriptions. Ownership of each of these risks has been identified and the appropriate steps taken to mitigate them such as investment in public relations and advertising to encourage a continuous flow of members and adult volunteers, making sure relevant legal advice is available when required and ensuring realistic budgets are set and adhered to. A full risk register detailing all the risks to which the charity considers itself to be exposed, owners of the risks and mitigating action has been compiled and is available from the County Commissioner.

Commissioners and the County Team continue to meet virtually for the majority of their County Finance, County Executive meetings, this works very well. It increases the efficiency of everyone's time, enhances safety (minimises driving) and ad hoc meetings can easily be arranged, a one face to face 'strategy for the future' meeting is planned for each year.

Much of the Financial outgoings of Girlguiding Suffolk reflect the delivery of activities for girls, the majority of events are self-funding, however as a County we will continue financially support events which give our members adventures. Our Fixed costs are being met by the current subscriptions that were collected annually and these have been reviewed by the Chair of Finance to ensure they can be met. Support has been given to Units as necessary from Girlguiding Anglia grants and our Reserves to support 2023 subscriptions. The Finance Committee discussed 2024 years subscriptions and the legitimate use of reserves at this time should it be required. All policies and guidance from Girlguiding and Anglia Region continue to be followed to ensure the County is compliant.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Financial and operational review

a. Financial Review and Reserves

Girlguiding Suffolk aims to promote and develop Guiding throughout the County and, as such, needs to generate sufficient funds to undertake this work.

The principal sources of income are; subscriptions, donations, legacies, fundraising and payments made by members participating in events organised by the Association as part of its programme of activities.

The legacy that we have received this year will allow us to significantly enhance the facilities we have at Stoke Ash. The money will be used to complete a list of projects that we have been planning for some time. We will run water and electricity from the main building to the campsite, increasing safety and flexibility for campers. An area of previously uncleared brambles will be levelled and new cooking facilities will be installed, with areas for den building too. A bespoke team building obstacle course is being designed and constructed for installation in autumn 2024. Additional team building activities are also proposed for around the site. These activities will make the site more desirable to hirers. We are very excited about these extra opportunities that we will be able to provide.

In 2023 the national element of the subscription increased by £7.00 to £28.00, the Region increased by £2.50 to £12.50. The Finance committee agreed that the County element of the annual subscription would be subsidised from our Reserves to maintain it at the 2022 level of £5.00 per member for 2023.

For 2024 and beyond we anticipate future increases in Annual subscription at all levels.

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Guiding within the County.
- (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment.
- (c) Cover the operation of the Stoke Ash Centre.
- (d) Support the development of the County's property Stoke Ash Centre should other funding sources and/or fundraising be unavailable or insufficient.
- (e) Be able to meet repairs and other expenditure as necessary in connection with the County's property Stoke Ash Centre and particularly emergency repairs should they arise.
- (f) Support major events within the County and meet any deficits arising from them when necessary.
- (g) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (h) be able to respond to any emergency applications for support from our membership which may arise.
- (i) Meet any unforeseen contingencies.

The level of reserves the trustees consider necessary to meet the above amount to £150,000, representing an estimate of 12 months expenditure, including the operation of Stoke Ash Centre.

The level of general unrestricted free reserves amounted to £231,258 at the year end (2022 - £261,294) and these will be monitored on a regular basis by the trustees at the meetings of the Finance Committee and the County Executive Committee. The charity also has designated funds of £6,293 (2022 - £10,194). There are additional restricted reserves of £718,813 (2022 - £670,823), of which £621,262 (2022 - £632,080) is tangible fixed assets.

SUFFOLK COUNTY GUIDE ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

b. Going Concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the issues caused by Cost-of-living impacts on the charity and the wider economy. Nevertheless, the Trustees have considered the current financial strength of the charity, together with the range of measures the Trustees can take to mitigate ongoing costs should they need to, and ultimately should it be required, any support offered by the UK government for which the charity would be eligible to apply.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

c. Operational review

Due to the ongoing effects on guiding of cost of living, we will continue to review and allow for the provision of financial support to units as necessary.

However, we recognise that any guiding activities must not be at the detriment of our volunteers (Leaders, Unit Helpers) and young members as a result of their personal family finances and other commitments. We will continue to challenge costs, seek value for money and look to obtain grants where appropriate.

Girl Guiding launched "You're awesome, pass it along and volunteer with us and share what makes you amazing" campaign to promote guiding, Suffolk is using these materials to promote guiding within the county. Our Guiding membership within the county is circa 4,000, we encourage the promotion of guiding at every opportunity to increase upon this.

Our Social Media presence continues to evolve since the launch of our public facing new website launched in 2022 and a private Facebook group for Volunteers. During 2023, we promoted Guiding with a Stand at the County Show, walking around Ipswich venues where guiding is held, Rainbows, Brownie's trip to seaside to celebrate 125th Birthday of Felixstowe Railway Station, the Kings Coronation Get Help out day and Podcast with Community Action Suffolk. The local press continues to highlight guiding activities and the opportunities guiding offers. Marketing and Communications remains a priority for the county, we want people to know what guiding offers, life skills you can learn, confidence you build in both girls and volunteers. We encourage local publicity and have PR resources available for this which can be borrowed.

Our organisation could not function without enthusiastic and well-trained volunteers (leaders, unit helpers). Girlguiding UK, and Anglia region are providing varied training via on line guiding learning platform, e-learning, webinars, so Leaders can learn at their own place when it is convenient to them. The new leadership development programme (LDP) is fully operational and we have a number of new volunteers who have completed their qualification. County training day proves a great success offering both indoor, outdoor learning opportunities. These trainings include various topics on programme developments, new leader training, safe space, GO, First Response, mentoring. We also encourage Leaders and Units to provide flexible guiding to meet the needs of their particular units.

The County's property, Stoke Ash Centre had been operational as a residential centre, meeting place and campsite since 2015. Bookings at the centre for Guiding events has been increasing, we continue to promote it use by Guiding, the local community and non-guiding groups. A development plan for Stoke Ash has been produced.

The Treasurer and Finance Committee work hard to keep the finances in good order and thanks must go to them for undertaking this role with enthusiasm and good humour.

Girlguiding Suffolk has budgeted well over the past years and ends with a healthy balance. We have sufficient funds to ensure that we can continue our work offering opportunities and experiences for girls and young women.

Our international budget is protected thus ensuring that our programme of International Opportunities can continue. A county international trip is planned to France for 2024.

We have made allowances for the continuing provision of the Stoke Ash Centre. In time, we hope this project will be self-funding but until then we will be using necessary funds to maintain the property.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Structure, governance and management

a. Structure, governance and management

Girlguiding Suffolk falls under the jurisdiction of The Guide Association organisation and is ultimately controlled by them. The County offers support to the ten Divisions and their Commissioners. In accordance with By-Law 9.2c of the Royal Charter of the Guide Association, all major decisions regarding the County are made by The Executive Committee which determines the direction of the general principles, aims, policy, organisation and rules of the Association as set out in the current issues of a) The Royal Charter and By-Laws, b) The guiding Manual and c) The Handbooks.

Girlguiding Suffolk appoints new trustees following the term of office set by Guide Association guidelines. This is either a 3- or 5-year term depending on the role. Trustees are nominated by those within their Division and agreed and appointed by the County Commissioner.

Girlguiding Suffolk is run by volunteers. We do however, have two part time members of paid staff, who run the County Office, provide administrative support and are vital to our day-to-day operation. Our staff are used to communicate information to leaders, support the County Commissioner, deal with Volunteer joining enquiries, overseas bookings for our various events and keeps us updated on the progress of these. The arrangement for setting staff salaries is discussed at our Finance Committee Meetings and agreed at our County Executive meetings.

b. County Development Plan

Communication

Regular communication is key to our Guiding volunteers (Commissioners, Leaders, Unit Helpers, Supporters) and girls to know what opportunities are available, any changes etc, are all encouraged to stay in touch either virtually or face to face as appropriate. The County Commissioner sends regular emails direct to all Leaders.

County Finance meetings and County Executive meetings will continue to be held via Zoom with the minimum of one face to face meeting per year.

Membership

We are aware of the effect that cost of living has on our membership numbers. Membership has stabilised at circa 4,000; however, we cannot standstill, Guiding will be promoted at every opportunity by our members and through publicity. We will encourage all members to talk about guiding during their everyday lives to raise awareness of what we do and how it helps us as a person grow. Highlighting the many benefits, it brings to all, including building life skills, well-being, friendship, making a positive difference to your life and our local communities. We will also look to develop partnerships with other organisations.

Recruitment Campaigns are regularly run at national level and we will encourage these to be shared widely at local level. We will be using resources and advice obtained to assist us and encourage local publicity and have Public Relations resources (gazebo's banners, leaflets etc) available for use.

We continue to work to increase and improve our social media presence to ensure this is utilised to our advantage. In 2020 we set up a private Facebook group for Girlguiding Suffolk Members to enable them to share ideas, have discussions and to inform them of events for both adults and girls, this has been well used. Our public page is used to promote Girlguiding Suffolk and share news with the wider world and we will look to increase its reach further. We rebranded our website during 2023.

We will be working with leaders to ensure that existing members are aware of the next stage in their Guiding journey, utilising advice and resources from Girlguiding and our learning from our experience, best practises and use of blended guiding.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

Learning and Development for Volunteers

Girlguiding and Anglia Region provide online training, e-learning and webinars which has standardised training content, we encourage our Volunteers to use these methods. Some 'face to face' training will be offered when more applicable to the subject areas.

Girlguiding has transitioned to its new LDP (Leader development programme) in 2023, County have a Leader in Training (LiT) co-ordinator and Chair of Training who are co-ordinating training of new leaders, mentors and the roll out of new programme. We have already had volunteers complete the new LDP.

Adventures

Our Suffolk Adventures is open to all Guides aged 13+ regardless of their progress within the programme, we have had a number of Adventure events with further ones planned

Regular County events for Rainbows, Brownie, Guides and Rangers is a must, girls and Leaders enjoy and want these types of events. The events provide opportunities for all which are not normally accessible, affordable or have the expertise / qualifications for an individual unit to organise.

Stoke Ash Guiding Centre

Our property at Stoke Ash will need maintenance and improvement if it is to be the success that we want it to be. The Management Committee continues to review usage and the needs of visitors. A Development Plan is in place looking at all aspects of operating, developing and increasing promotion / use of the centre. Additional storage has been provided at the centre, so that further County equipment can be stored there.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

International Opportunities

Whilst international opportunities had previously been curtailed the last few years due to covid, we look forward to the County trip being organised to France in 2024. We will encourage girls and leaders to apply for future trips so they can experience international guiding.

14+ age group

We continue to encourage participation in the D of E scheme and Queen's Guide Award.

Future Structure, Governance of the County from 2024 and beyond

In September 2023, the County Executive Team held a facilitated day to discuss the structure, governance and management of the county looking to move it from its traditional set up to a modern, flexible approach in line with how Region and Girl Guiding UK now operate.

The new structure is proposed to facilitate

- Effective governance
- Strong teams to deliver support to volunteers and opportunities for our girls and young women
- County roles having reasonable workloads
- Ensure the ongoing viability of the county

The structure will comprise:

- a Board of Trustees (who will provide oversight and strategic direction). The Board of Trustees will include an External Trustee (not a member of Guiding) and a Grassroots Leader.
- Four 'doing' groups (Adventure and Opportunity, Learning & Development, Promote & Grow, Properties and Kit).

The new board will write a draft county plan to share with the four groups, alongside headline roles and responsibilities for each group.

The aim is to transition to the new structure during 2024.

SUFFOLK COUNTY GUIDE ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2023**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
Mrs Katherine West

Date: 30/6/2024

SUFFOLK COUNTY GUIDE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2023

Independent examiner's report to the Trustees of Suffolk County Guide Association ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:
Giles Kerkham
Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

Dated:
FCA DChA

SUFFOLK COUNTY GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	<i>Total funds 2022 £</i>
Income from:					
Donations and legacies	3	-	55,501	55,501	8,986
Charitable activities	4	57,514	11,001	68,515	48,550
Investments	5	2,044	3,830	5,874	1,254
Total income		<u>59,558</u>	<u>70,332</u>	<u>129,890</u>	<u>58,790</u>
Expenditure on:					
Charitable activities	6	93,495	22,342	115,837	80,646
Total expenditure		<u>93,495</u>	<u>22,342</u>	<u>115,837</u>	<u>80,646</u>
Net movement in funds		<u>(33,937)</u>	<u>47,990</u>	<u>14,053</u>	<u>(21,856)</u>
Reconciliation of funds:					
Total funds brought forward		271,488	670,823	942,311	964,167
Net movement in funds		(33,937)	47,990	14,053	(21,856)
Total funds carried forward		<u>237,551</u>	<u>718,813</u>	<u>956,364</u>	<u>942,311</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 28 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	621,262	632,080
Investments	12	144,610	143,196
		<u>765,872</u>	<u>775,276</u>
Current assets			
Debtors	13	4,761	4,935
Cash at bank and in hand		189,014	167,709
		<u>193,775</u>	<u>172,644</u>
Creditors: amounts falling due within one year	14	(3,283)	(5,609)
Net current assets		<u>190,492</u>	<u>167,035</u>
Total net assets		<u><u>956,364</u></u>	<u><u>942,311</u></u>
Charity funds			
Restricted funds	15	718,813	670,823
Unrestricted funds	15	237,551	271,488
Total funds		<u><u>956,364</u></u>	<u><u>942,311</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

.....
Mrs Katherine West

Date: 30/6/2024

The notes on pages 15 to 28 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

1. General information

Suffolk County Guide Association is a charity registered in England and Wales, charity registration number 1144434. The principal office is 333 Norwich Road, Ipswich, IP1 4BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in Sterling (£) which is the functional currency of the charity and rounded to the nearest £.

Suffolk County Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the continued impact of the cost of living crisis on the charity and its activities. They have reviewed the charity's financial strength, together with the range of measures available to control ongoing costs.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.3 Income

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

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

2.4 Expenditure

All expenditure is accounted for when incurred and all liabilities are recognised in full as soon as the obligations arise. Expenditure has been classified under the headings that aggregate all costs related to the category.

Charitable activities

Resources expended under this heading are those related to the furtherance of the charity's objects, including grants payable and an appropriate proportion of other costs which are not wholly for one purpose.

Support costs

Resources expended under this heading are those related to the support of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2023

2. Accounting policies (continued)

2.5 Grants payable

Grants are accounted for when paid or committed.

2.6 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.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following bases:

Freehold property	- 50 years
Fixtures and fittings	- 5 - 10 years

2.8 Investments

Investments are shown at market value including accumulated interest where applicable.

2.9 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 discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

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 the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

2. Accounting policies (continued)

2.12 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 transaction value and subsequently measured at their settlement value.

2.13 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.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

3. Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Legacies	-	50,167	50,167
Grants	-	5,334	5,334
	<hr/>	<hr/>	<hr/>
	-	55,501	55,501
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Donations - Stoke Ash	7	-	7
Grants	2,667	-	2,667
Donations and legacies	1,290	5,022	6,312
	<hr/>	<hr/>	<hr/>
	3,964	5,022	8,986
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

4. Income from charitable activities

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Training	-	-	-
Outdoor activities	4,053	-	4,053
Badges and neckerchiefs sold	1,174	-	1,174
Event 21	18,283	-	18,283
Stoke Ash bookings	12,668	-	12,668
Stoke Ash sales	378	-	378
Membership subscriptions	18,410	-	18,410
Senior section	150	-	150
Census	1,033	-	1,033
Brownie weekend	-	-	-
13+ events	1,365	-	1,365
Disney 2024	-	11,001	11,001
	57,514	11,001	68,515
	57,514	11,001	68,515

	<i>Unrestricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Training	113	113
Outdoor activities	5,595	5,595
Badges and neckerchiefs sold	839	839
BP weekend	1,895	1,895
Stoke Ash bookings	7,639	7,639
Stoke Ash sales	233	233
Membership subscriptions	16,872	16,872
30th rainbow celebrations	1,230	1,230
Census	1,238	1,238
Brownie weekend	10,636	10,636
County camp 2019	1,596	1,596
Moot event surplus	664	664
	48,550	48,550
	48,550	48,550

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

5. Investment income

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Investment income	2,044	3,830	5,874
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Investment income	388	866	1,254

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Direct and support costs	93,495	22,342	115,837
	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total 2022 £</i>
Direct and support costs	61,166	19,480	80,646

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Analysis of expenditure by activities

	Activities undertaken directly 2023 £	Support costs 2023 £	Total funds 2023 £
Total costs	84,193	31,644	115,837
	<u>84,193</u>	<u>31,644</u>	<u>115,837</u>
	<i>Activities undertaken directly 2022 £</i>	<i>Support costs 2022 £</i>	<i>Total funds 2022 £</i>
Total costs	50,794	29,852	80,646
	<u>50,794</u>	<u>29,852</u>	<u>80,646</u>

Analysis of direct costs

	Total funds 2023 £	Total funds 2022 £
Training	2,884	1,270
Outdoor activities	11,276	3,745
Badges purchased	1,787	1,766
Senior section	250	1,358
13+ event	10,460	2,362
International travel bursary	2,735	-
Brownie weekend	-	9,086
Hoot expenses	26,741	1,341
Census	1,449	2,107
Exp type 12	1,590	400
Discretionary	-	956
Public relations	2,862	2,226
Stoke Ash - running	17,628	17,961
Stoke Ash - development	4,531	6,216
	<u>84,193</u>	<u>50,794</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2023 £	<i>Total funds 2022 £</i>
Wages and salaries	6,568	5,175
Depreciation	17,868	17,810
Printing	435	646
Bank charges	229	219
Meetings and expenses	1,656	1,116
Sundry expenses	558	807
Computer expenses	66	366
Governance costs	4,264	3,302
Archivist expenses	-	411
	31,644	29,852

8. Independent examiner's remuneration

	2023 £	<i>2022 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	3,210	2,950

9. Trustees remuneration and expenses

During the year, no Trustees received any remuneration (2022 - £Nil).
During the year, no Trustees received any benefits in Kind (2022 - £Nil).
During the year, no Trustees received any reimbursement of expenses (2022 - £544).

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

10. Staff costs

	2023	<i>2022</i>
	£	£
Wages and salaries	6,568	5,175
	6,568	<i>5,175</i>
	6,568	<i>5,175</i>

The average number of persons employed by the charity during the year was as follows:

	2023	<i>2022</i>
	No.	No.
Employees	2	1
	2	<i>1</i>
	2	<i>1</i>

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2023	715,000	35,096	750,096
Additions	-	7,050	7,050
At 31 December 2023	715,000	42,146	757,146
	715,000	42,146	757,146
Depreciation			
At 1 January 2023	100,100	17,916	118,016
Charge for the year	14,300	3,568	17,868
At 31 December 2023	114,400	21,484	135,884
	114,400	21,484	135,884
Net book value			
At 31 December 2023	600,600	20,662	621,262
	600,600	20,662	621,262
<i>At 31 December 2022</i>	<i>614,900</i>	<i>17,180</i>	<i>632,080</i>
	<i>614,900</i>	<i>17,180</i>	<i>632,080</i>

The property was donated to the charity in 2015, at which time it was included at an insurance valuation, being the best estimate available for the value of the gift.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

12. Fixed asset investments

	COIF deposit accounts £	National savings income bonds £	National savings investment accounts £	Total £
Cost or valuation				
At 1 January 2023	121,047	10,000	12,149	143,196
Additions	1,414	-	-	1,414
At 31 December 2023	122,461	10,000	12,149	144,610
Net book value				
At 31 December 2023	122,461	10,000	12,149	144,610
At 31 December 2022	121,047	10,000	12,149	143,196

13. Debtors

	2023 £	2022 £
Due within one year		
Other debtors	-	2,857
Prepayments and accrued income	4,761	2,078
	4,761	4,935

14. Creditors: Amounts falling due within one year

	2023 £	2022 £
Other creditors	-	934
Accruals and deferred income	3,283	4,675
	3,283	5,609

Deferred income held at 31 December 2023 comprised income received in advance for events totalling £Nil (2022: £1,725).

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Unrestricted funds				
Designated funds				
Smythe fund	410	630	-	1,040
Stoke Ash Development	9,784	-	(4,531)	5,253
	10,194	630	(4,531)	6,293
General funds				
General Funds - all funds	261,294	58,928	(88,964)	231,258
	271,488	59,558	(93,495)	237,551
Restricted funds				
International travel bursary	2,694	-	(1,590)	1,104
Paul bursary	28,379	3,830	-	32,209
Stoke Ash property	632,080	-	(17,868)	614,212
Anglian Region Girlguiding L&D Grant	2,648	-	(2,648)	-
Ann Boxall training fund	5,022	-	(236)	4,786
Disney Trip	-	13,001	-	13,001
Girlguiding Anglia	-	3,334	-	3,334
Stoke Ash Legacy	-	50,167	-	50,167
	670,823	70,332	(22,342)	718,813
Total of funds	942,311	129,890	(115,837)	956,364

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Unrestricted funds					
Designated funds					
Smythe fund	331	79	-	-	410
Stoke Ash Development	16,000	-	(6,216)	-	9,784
	<u>16,331</u>	<u>79</u>	<u>(6,216)</u>	<u>-</u>	<u>10,194</u>
General funds					
General Funds - all funds	<u>265,744</u>	<u>52,823</u>	<u>(54,950)</u>	<u>(2,323)</u>	<u>261,294</u>
Total Unrestricted funds	<u>282,075</u>	<u>52,902</u>	<u>(61,166)</u>	<u>(2,323)</u>	<u>271,488</u>
Restricted funds					
International travel bursary	3,094	-	(400)	-	2,694
Paul bursary	27,513	866	-	-	28,379
Stoke Ash property	647,567	-	(17,810)	2,323	632,080
Anglian Region Girlguiding L&D Grant	3,918	-	(1,270)	-	2,648
Ann Boxall training fund	-	5,022	-	-	5,022
	<u>682,092</u>	<u>5,888</u>	<u>(19,480)</u>	<u>2,323</u>	<u>670,823</u>
Total of funds	<u><u>964,167</u></u>	<u><u>58,790</u></u>	<u><u>(80,646)</u></u>	<u><u>-</u></u>	<u><u>942,311</u></u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2023 £	Income £	Expenditure £	Balance at 31 December 2023 £
Designated funds	10,194	630	(4,531)	6,293
General funds	261,294	58,928	(88,964)	231,258
Restricted funds	670,823	70,332	(22,342)	718,813
	<u>942,311</u>	<u>129,890</u>	<u>(115,837)</u>	<u>956,364</u>

Summary of funds - prior year

	<i>Balance at 1 January 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2022 £</i>
Designated funds	16,331	79	(6,216)	-	10,194
General funds	265,744	52,823	(54,950)	(2,323)	261,294
Restricted funds	682,092	5,888	(19,480)	2,323	670,823
	<u>964,167</u>	<u>58,790</u>	<u>(80,646)</u>	<u>-</u>	<u>942,311</u>

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Tangible fixed assets	-	621,262	621,262
Fixed asset investments	97,226	47,384	144,610
Current assets	143,608	50,167	193,775
Creditors due within one year	(3,283)	-	(3,283)
Total	<u>237,551</u>	<u>718,813</u>	<u>956,364</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023**

17. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2022 £</i>	<i>Restricted funds 2022 £</i>	<i>Total funds 2022 £</i>
Tangible fixed assets	-	632,080	632,080
Fixed asset investments	104,453	38,743	143,196
Current assets	172,644	-	172,644
Creditors due within one year	(5,609)	-	(5,609)
Total	<u>271,488</u>	<u>670,823</u>	<u>942,311</u>

18. Related party transactions

The charity has not entered into any related party transaction during the year, nor are there any outstanding balances owing between related parties and the charity at 31 December 2023.

SUFFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1144434

Accounts

SUFFOLK COUNTY GUIDE ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

SUFFOLK COUNTY GUIDE ASSOCIATION

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SUFFOLK COUNTY GUIDE ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Mrs Katherine West, County Commissioner Ms Georgina Garrod, Assistant County Commissioner Mrs Sheila Tall, County Treasurer (resigned 13 June 2022) Mrs Jenny Allen, County Treasurer (appointed 13 June 2022) Miss Alison Smith, Chair of Finance Ms Catherine Holmes, County Training Coordinator (appointed 9 February 2023) Miss Fiona Dunachie, County Outdoor Activities Adviser Miss Amy Gorham, County Senior Section Adviser Ms Sarah Lyons, County International Adviser (appointed 7 July 2022) Mrs Anna Badcock, Division Commissioner (resigned 20 November 2022) Mrs Jan Butler, Division Commissioner (appointed 27 January 2023) Miss Caroline Dunn, Division Commissioner Mrs Sarah-Jane Gee, Division Commissioner (resigned 2 April 2022) Mrs Mandy Grimwood, Division Commissioner Mrs Hazel Hammond, Division Commissioner Miss Helen Kent, Division Commissioner Ms Adele Morley, Division Commissioner (appointed 1 May 2022) Ms Hannah Panting, Division Commissioner (appointed 2 March 2022) Mrs Joyce Stark, Division Commissioner Miss Sally Turner, Division Commissioner Mrs Linda West, Division Commissioner
Charity registered number	1144434
Principal office	333 Norwich Road Ipswich Suffolk IP1 4BN
Accountants	Larking Gowen LLP Chartered Accountants 1 Claydon Business Park Great Blakenham Ipswich Suffolk IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees, who are the voting members of the Girlguiding Suffolk Executive Committee, present their report with the financial statements of Girlguiding Suffolk for the year ended 31 December 2022.

Girlguiding Suffolk is a separately constituted division of The Guide Association, which is incorporated by Royal Charter. The Executive committee is responsible for the administration of the Association's affairs within the County and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and By-Laws and the Policy Organisation and Rules.

Objectives and Activities of The Guide Association

The Guide Association (operating as Girlguiding UK) is the leading charity for girls and women in the UK. Our remarkable volunteers inspire girls to find their voice and grow in confidence, giving them space where they can be themselves, have fun, build new friendships, gain valuable life skills, and make a positive difference to their lives and their communities.

a. Charitable purpose

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

b. Our Vision

An equal world where all girls can make a positive difference, be happy, be safe and fulfil their potential.

c. Our Mission

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 to their community.

d. Our Values

Caring, Challenging, Empowering, Fun, Inclusive, Inspiring.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and Activities of The Guide Association (continued)

Girlguiding UK in the future

Girlguiding UK is a forward-thinking organisation and, despite being established more than 100 years ago, is still relevant today. It keeps its members informed of new initiatives and is proud to offer positions on various subcommittees to 'grass-roots' leaders so that the views of all are known and considered. By using a network of committees' information is discussed fully and has ensured that all are happy with the outcomes.

The organisation is very much 'girl-led' and young women are encouraged to speak out and lead the way. The numbers of younger women who are wishing to join Girlguiding as leaders is on the increase. This has had a very positive impact on both Girlguiding UK and Girlguiding Suffolk. A younger image and outlook have led to a far more encouraging welcome to new members.

A flexible approach to Guiding is being encouraged which again can only be good news for busy, hardworking women who wish to become leaders. Role sharing is encouraged so that the workload is spread out and, this too, is a positive move.

In 2020, Girlguiding's strategy for the next five years was launched: "Today, tomorrow, together".

The three pillars of the strategy are:

1. Let's create exceptional experiences for girls and young women

We want to offer experiences which are so fun, accessible, and empowering that they inspire more girls, young women and volunteers to join than ever before. So, we are going to keep putting girls at the centre of everything we do. Every decision we make - big or small should be led by our girls and young women.

2. Let's develop a rewarding volunteer experience

We want volunteering to be flexible, so it is easier for people to give their time. So, we are going to create opportunities that fit around people's lives. This will give more people the opportunity to share their talents and deliver great guiding to reach more girls and young women.

3. Let's be more inclusive and make a bigger impact

We want Girlguiding to have an even bigger impact and influence on local communities and across the UK. We are going to find fresh and exciting ways to welcome new girls and volunteers to make sure our community develops to reflect the world around us. We are going to make more people better aware of Girlguiding by proudly telling the world about our amazing achievements, and we are going to keep making girls' voices heard.

Girlguiding Suffolk supports all the above aspirations, goals and we will do everything we can to achieve them. The after effects of the Covid 19 pandemic during 2020, 2021 and beyond cannot be downplayed and the current cost of living, either on our activities or our financial position.

Guiding in Suffolk adapted quickly during the Covid pandemic, from this knowledge, learning and the experiences gained, we continue to use a 'blended approach' to continually offer activities both 'virtually' and 'face to face'. This is a positive move allowing us to offer flexibility in guiding activities for both units and the day-to-day management of Girlguiding Suffolk.

Year 2022 was our first full year since lifting of all covid restrictions and has enabled us to fully embrace having again our large events, adventurous activities, residential opportunities across the county and beyond. Take up for these opportunities is very good, feedback from girls and leaders of these are the events is this is what we enjoy and want.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Objectives and Activities of The Guide Association (continued)

Training of leaders, unit helpers across the county is a continuous process. This uses a combination of e-learning, webinars, virtual and face to face meetings. Girlguiding UK launched its new Online Training platform to which now provides more opportunities for Leaders to undertake a variety of training when it is convenient to themselves. All Leaders and Unit helpers are required to maintain their applicable Safe Space, First Response knowledge and skills by the Girlguiding.

Our previously postponed (due to Covid restrictions) large scale events planned for Years 2020 and 2021:

- Suffolk Brownie Holiday (originally planned for July 2020) became a reality with 'Land of Make Believe' in July 2022 through a series of day events at Guide Activity Centre at Hautbois. Brownies enjoyed various adventurous activities (aerial runway, wall climbing, abseiling, archery), treasure hunts, games and a variety of craft. The Brownies and Leaders had a fantastic time and all wanted to know when they could come again.
- Our Event 21(county camp) originally plan for Summer 2021 is now happening in Summer 2023. Guides and Senior section (Ranger) units from across the county are looking forward to the opportunity to camp, experience the many varied activities planned for the event.

Volunteers continue to enjoy the flexibility of blended guiding (virtual and face to face), enabling then to tailor guiding to the needs of the members (Volunteers and girls) in their local areas. With Suffolk being a large rural county where transport is an issue the flexible blended guiding approach is of great benefit.

Achievements and performance

a. Main achievements of the charity

Girlguiding instigates many initiatives both for members and the wider community. Girl led campaigns giving girls a voice at all levels has produced fantastic results. Encouraging girls to speak out and get heard at the highest levels of government and media. This in turn has encouraged younger members at a local level to realise that they do matter with some signing up to be 'Peer Educators' to visit other girls and inspire them to 'be their best'.

b. Public Benefit

The trustees of Girlguiding Suffolk accept the need to have regard to the Charity Commission's guidance on public benefit when reviewing our vision and mission and in planning our future activities. They recognise that it is their responsibility to ensure that the benefits offered are realised in Suffolk by promoting all aspects of guiding within the county, both within the membership of around 4,000, and in the wider community. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance (continued)

c. Risk Assessment

The major risks, to which Girlguiding Suffolk is exposed, as identified on behalf of and in consultation with the Trustees, have been reviewed and systems have been established to mitigate those risks. Major risks which have been identified as threats to the charity are; loss of members, failure to attract and retain adult leaders of the required calibre, failure to comply with legislation and regulations and failure to raise the required funding to sustain the organisation. Ownership of each of these risks has been identified and the appropriate steps taken to mitigate them such as investment in public relations and advertising to encourage a continuous flow of members and adult leaders, making sure relevant legal advice is available when required and ensuring realistic budgets are set and adhered to. A full risk register detailing all the risks to which the charity considers itself to be exposed, owners of the risks and mitigating action has been compiled and is available from the County Commissioner.

The trustees have considered the additional risk of the Cost of Living and we have financially supported members, units as appropriate from our Reserves.

To mitigate the risk of membership losses Girlguiding UK has continued to make numerous resources available online and has recently commenced a publicity campaign through the media. All leaders, units are encouraged to promote guiding in their own local areas.

Commissioners and the County Team continue to meet virtually (minimum Termly) for the majority of their County Finance, County Executive meetings, this works very well. It makes better use of everyone's time, enhances safety (minimises driving) and ad hoc meetings can easily be arranged, a one face to face 'strategy for the future' meeting is planned for each year.

Much of the Financial outgoings of Girlguiding Suffolk reflect the delivery of activities for girls, whilst Year 2022 is greater than the previous 2 (Covid restriction) Years our out goings will now start to increase due to the recommencement of our large events. Our Fixed costs are being met by the current subscriptions that were collected annually and these have been reviewed by the Chair of Finance to ensure they can be met. Support has been given to Units as necessary from a Girlguiding Anglia grant and our Reserves to assist them to get fully re-established post covid. The Finance Committee discussed 2023 years subscriptions and the legitimate use of reserves at this time should it be required.

All policies and guidance from Girlguiding and Anglia Region continue to be followed to ensure the County is compliant.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Financial and operational review

a. Financial Review and Reserves

Girlguiding Suffolk aims to promote and develop Guiding throughout the County and, as such, needs to generate sufficient funds to undertake this work.

The principal sources of income are; subscriptions, donations, legacies, fundraising and payments made by members participating in events organised by the Association as part of its programme of activities.

For 2022, the national element of the subscription increased by £3.30, the Region was not increased. The Finance committee agreed that the County element of the annual subscription will be increased from £2.30 (Year 2021) to £5.00 per member for 2022 (this is still lower than pre covid level of £7.75).

For 2023 the national element of the subscription will increase by £7.00 to £28.00, the Region increased by £2.50 to £12.50. The Finance committee agreed that the County element of the annual subscription will be subsidised from our Reserves to maintain it at 2022 level of £5.00 per member for 2023.

For 2024 and beyond we anticipate future increases in Annual subscription at all levels.

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Guiding within the County.
- (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment.
- (c) Cover the operation of the Stoke Ash Centre.
- (d) Support the development of the County's property Stoke Ash Centre should other funding sources and/or fundraising be unavailable or insufficient.
- (e) Be able to meet repairs and other expenditure as necessary in connection with the County's property Stoke Ash Centre and particularly emergency repairs should they arise.
- (f) Support major events within the County and meet any deficits arising from them when necessary.
- (g) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (h) Be able to respond to any emergency applications for support from our membership which may arise.
- (i) Meet any unforeseen contingencies.

The level of reserves the trustees consider necessary to meet the above amount to £150,000, representing an estimate of 12 months expenditure, including the operation of Stoke Ash Centre.

The level of general unrestricted free reserves amounted to £261,294 at the year end (2021 - £265,744) and these will be monitored on a regular basis by the trustees at the meetings of the Finance Committee and the County Executive Committee. The charity also has designated funds of £10,194 (2021 - £16,131). There are additional restricted reserves of £670,823 (2021 - £682,092), of which £632,080 (2021 - £649,890) is tangible fixed assets.

SUFFOLK COUNTY GUIDE ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022**

b. Going Concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the issues caused by the impact of the cost of living on the charity and the wider economy. As such under these current circumstances, it is difficult to produce a meaningful forecast for the medium-term. Nevertheless, the Trustees have considered the current financial strength of the charity, together with the range of measures the Trustees can take to mitigate ongoing costs should they need to.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

c. Operational review

Due to the ongoing effects on guiding post covid and the current rising cost of living, we will continue to review and allow for the provision of financial support to units as necessary.

However, we recognise that during these challenging financial times that any guiding activities must not be at the detriment of our volunteers (Leaders, Unit Helpers) and young members as a result of their personal family finances and other commitments. We will continue to challenge costs, seek value for money and look to obtain grants where appropriate.

Leaders and Units now have the ability, experiences of providing flexible guiding (face to face, virtual etc) should they wish and are familiar with the new guiding programme launched in 2020.

Guiding continues to have a presence throughout the county and our membership has increase by 10% during 2022.

Our organisation could not function without enthusiastic and well-trained leaders. Girlguiding UK, and Anglia region are providing more training via on line platforms (zoom etc), e-learnings, webinars, so Leaders can learn at their own place when it is convenient to them. These trainings include various topics on programme developments, new leader training, safe space, GO, First Response, mentoring etc with more online training being developed in 2023. Whilst on line training does not appeal to everyone, some 'face to face' training is being made available specifically for practical topics and other areas when the need arises.

The County's property, Stoke Ash Centre had been operational as a residential centre, meeting place and campsite since 2015. The temporary closures which were required under the Covid restrictions have been fully lifted, the Centre was fully open during 2022. A development plan for Stoke Ash has been produced.

Our Social Media presence continues to evolve, our new website has been launched in 2022. The local press continues to highlight guiding activities and the opportunities guiding offers. Marketing and Communications remains a priority for the county, we want people to know what guiding offers, life skills you can learn, confidence you build in both girls and volunteers. We encourage local publicity and have PR resources available for this which can be borrowed.

The Treasurer and Finance Committee work hard to keep the finances in good order and thanks must go to them for undertaking this role with enthusiasm and good humour.

Girlguiding Suffolk has budgeted well over the past years and ends with a healthy balance. We have sufficient funds to ensure that we can continue our work offering opportunities and experiences for girls and young women.

Our International budget is protected thus ensuring that our programme of International Opportunities can continue.

We have made allowances for the continuing provision of the Stoke Ash Centre. In time, we hope this project will be self-funding but until then we will be using necessary funds to maintain the property.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management

a. Structure, governance and management

Girlguiding Suffolk falls under the jurisdiction of The Guide Association organisation and is ultimately controlled by them. The County offers support to the ten Divisions and their Commissioners. In accordance with By-Law 9.2c of the Royal Charter of the Guide Association, all major decisions regarding the County are made by The Executive Committee which determines the direction of the general principles, aims, policy, organisation and rules of the Association as set out in the current issues of a) The Royal Charter and By-Laws, b) The guiding Manual and c) The Handbooks.

Girlguiding Suffolk appoints new trustees following the term of office set by Guide Association guidelines. This is either a 3- or 5-year term depending on the role. Trustees are nominated by those within their Division and agreed and appointed by the County Commissioner.

Girlguiding Suffolk is run by volunteers. We do however, have two part time members of paid staff, working a total of 24 hours per week, who run the County Office, provide administrative support and vital to our day-to-day operation. Our staff are used to communicate information to leaders, support the County Commissioner, deal with Volunteer joining enquiries, oversea bookings for our various events and keeps us updated on the progress of these. The arrangement for setting staff pay is discussed at our Finance Committee Meetings and agreed at our County Executive meetings.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

b. County Development Plan

Communication

Regular communication is key to our Guiding volunteers (Commissioners, Leaders, Unit Helpers, Supporters) and girls to know what opportunities are available, any changes etc, are all encouraged to stay in touch either virtually or face to face as appropriate. The County Commissioner sends regular emails direct to all Leaders.

County Finance meetings and County Executive meetings will continue to be held via Zoom with the minimum of one face to face meeting per year.

Membership

We are aware of the effect that Covid had and the current cost of living has on our membership numbers. Membership is starting to increase; however, we cannot standstill, Guiding will be promoted at every opportunity by our members and through publicity. We will encourage all members to talk about guiding during their everyday lives to raise awareness of what we do and how it helps us as a person grow. Highlighting the many benefits, it brings to all, including building life skills, well-being, friendship, making a positive difference to your life and our local communities. We will also look to develop partnerships with other organisations.

Recruitment Campaigns are regularly run at national level and we will encourage these to be shared widely at local level. We will be using resources and advice obtained to assist us and encourage local publicity and have Public Relations resources (gazebo's banners, leaflets etc) available for use.

We continue to work to increase and improve our social media presence to ensure this is utilised to our advantage. In 2020 we set up a private Facebook group for Girlguiding Suffolk Members to enable them to share ideas, have discussions and to inform them of events for both adults and girls, this has been well used. Our public page is used to promote Girlguiding Suffolk and share news with the wider world and we will look to increase its reach further. In 2022 we revamped and relaunched our website.

We will be working with leaders to ensure that existing members are aware of the next stage in their Guiding journey, utilising advice and resources from Girlguiding and our learning from our experience, best practises and use of blended guiding.

Learning and Development for Volunteers

Girlguiding and Anglia Region provide online training, e-learning and webinars which has standardised training content, we encourage our Volunteers to use these methods. Some 'face to face' training will be offered when more applicable to the subject areas. Going forward we will continue to use a combination of online, e-learning, webinars and face to face training.

Girlguiding is transitioning to its new Leader development programme in 2023, County have the Leader in Training (LiT) co-ordinator and the Chair of Training are co-ordinating the launching training of mentors, new leaders and roll out of new programme.

Adventures

Our Suffolk Adventures is open to all Guides aged 13+ regardless of their progress within the programme, we have had a number of Adventure events with further ones planned.

Plans are in place for #event21 (County Camp), which was postponed from 2021 to 2023, a large-scale event for Guide and Ranger age group, it will be full of adventurous and less adventurous activity sessions.

Regular County events for Rainbows, Brownie, Guides and Rangers is a must, girls and Leaders enjoy and want these types of events. The events provide opportunities for all which are not normally accessible, affordable or have the expertise / qualifications for an individual unit to organise.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

Structure, governance and management (continued)

Stoke Ash Guiding Centre

Our property at Stoke Ash will need maintenance and improvement if it is to be the success that we want it to be. The Management Committee continues to review usage and the needs of visitors. A Development Plan has been prepared for review looking at all aspects of operating, developing and increasing promotion / use of the centre.

Set up a Project Team to set priorities, plan and deliver development plan and identify funding sources.

International Opportunities

Whilst international opportunities had been cancelled due to covid, we look forward to future trips. We will encourage girls and leaders to apply for future trips so they can experience international guiding.

14+ age group

We continue to encourage participation in the D of E scheme and Queen's Guide Award.

Girlguiding Inspire 18-30

Launched during 2020 by Girlguiding provides young women to have adventures, gain skills and making memories to last a lifetime. All the opportunities will fit into one of 7 pathways or 2 themes: of adventure and challenge, beyond the UK, Events experience, sharing skills, Leading the way, developing others, Voice and action, Learning and awards, Just for me.

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2022



.....
Mrs Katherine West
County Commissioner

Date: 14th June 2023

SUFFOLK COUNTY GUIDE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

Independent examiner's report to the Trustees of Suffolk County Guide Association ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 27 June 2022

Giles Kerkham FCA DChA

Larking Gowen LLP

Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2022**

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
Income from:					
Donations and legacies	3	3,964	5,022	8,986	37,840
Charitable activities	4	48,550	-	48,550	12,122
Investments	5	388	866	1,254	103
Total income		<u>52,902</u>	<u>5,888</u>	<u>58,790</u>	<u>50,065</u>
Expenditure on:					
Charitable activities	6,7	61,166	19,480	80,646	56,355
Total expenditure		<u>61,166</u>	<u>19,480</u>	<u>80,646</u>	<u>56,355</u>
Net expenditure		<u>(8,264)</u>	<u>(13,592)</u>	<u>(21,856)</u>	<u>(6,290)</u>
Transfers between funds	15	(2,323)	2,323	-	-
Net movement in funds		<u>(10,587)</u>	<u>(11,269)</u>	<u>(21,856)</u>	<u>(6,290)</u>
Reconciliation of funds:					
Total funds brought forward		282,075	682,092	964,167	970,457
Net movement in funds		(10,587)	(11,269)	(21,856)	(6,290)
Total funds carried forward		<u>271,488</u>	<u>670,823</u>	<u>942,311</u>	<u>964,167</u>

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2022**

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	632,080	649,890
Investments	12	143,196	142,887
		775,276	792,777
Current assets			
Debtors	13	4,935	2,890
Cash at bank and in hand		167,709	174,150
		172,644	177,040
Creditors: amounts falling due within one year	14	(5,609)	(5,650)
Net current assets		167,035	171,390
Total net assets		942,311	964,167
Charity funds			
Restricted funds	15	670,823	682,092
Unrestricted funds	15	271,488	282,075
Total funds		942,311	964,167

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Alison Smith

.....
Miss Alison Smith
 (Chair of Finance Committee)

Date: 14th June 2023

The notes on pages 16 to 30 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

1. General information

Suffolk County Guide Association is a charity registered in England and Wales, charity registration number 1144434. The principal office is 333 Norwich Road, Ipswich, IP1 4BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in Sterling (£) which is the functional currency of the charity and rounded to the nearest £.

Suffolk County Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the continued impact of Covid-19 on the charity and its activities. They have reviewed the charity's financial strength, together with the range of measures available to control ongoing costs.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements

2.3 Income

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

2.4 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.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.5 Expenditure

All expenditure is accounted for when incurred and all liabilities are recognised in full as soon as the obligations arise. Expenditure has been classified under the headings that aggregate all costs related to the category.

Charitable activities

Resources expended under this heading are those related to the furtherance of the charity's objects, including grants payable and an appropriate proportion of other costs which are not wholly for one purpose.

Support costs

Resources expended under this heading are those related to the support of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.6 Grants payable

Grants are accounted for when paid or committed.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2022

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Fixtures and fittings	- 5 - 10 years

2.8 Investments

Investments are shown at market value including accumulated interest where applicable.

2.9 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 discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

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 the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 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 transaction value and subsequently measured at their settlement value.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

2. Accounting policies (continued)

2.13 Fund accounting

The charity operates restricted, designated and unrestricted funds:

Restricted funds

These funds are restricted in their use, in that they relate to amounts received, which are to be spent only on the specific projects and expenditure for which they are donated. See note 15 for further detail.

Unrestricted designated funds

At the Trustees discretion, some of the unrestricted funds may be designated for specific purposes. If the Trustees decide not to proceed with a project for which it has designated funds, or if there are surplus funds after its completion, these can be re-classified as general unrestricted funds.

Unrestricted general funds

These funds relate to all other funds available for the furtherance of any of the charity's objects.

3. Income from donations and legacies

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations - Stoke Ash	7	-	7
Grants	2,667	-	2,667
Donations and legacies	1,290	5,022	6,312
	<u>3,964</u>	<u>5,022</u>	<u>8,986</u>

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Donations - Stoke Ash	17,484	-	17,484
International travel bursary	-	6,750	6,750
Grants	13,606	-	13,606
	<u>31,090</u>	<u>6,750</u>	<u>37,840</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

4. Income from charitable activities

	Unrestricted funds 2022 £	Total funds 2022 £
Training	113	113
Outdoor activities	5,595	5,595
Badges and neckerchiefs sold	839	839
Hoot income	1,895	1,895
Stoke Ash bookings	7,639	7,639
Stoke Ash sales	233	233
Membership subscriptions	16,872	16,872
Senior section	1,230	1,230
Census	1,238	1,238
Brownie weekend	10,636	10,636
13+ events	1,596	1,596
Income from closed unit	664	664
Total 2022	48,550	48,550
	<i>Unrestricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Outdoor activities	42	42
Badges and neckerchiefs sold	703	703
Stoke Ash bookings	2,841	2,841
Stoke Ash sales	197	197
Membership subscriptions	7,022	7,022
Census	645	645
Brownie weekend	672	672
<i>Total 2021</i>	<i>12,122</i>	<i>12,122</i>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

5. Investment income

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Investment income	388	866	1,254
	<u> </u>	<u> </u>	<u> </u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Investment income	93	10	103
	<u> </u>	<u> </u>	<u> </u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Direct and support costs	61,166	19,480	80,646
	<u> </u>	<u> </u>	<u> </u>
	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total 2021 £</i>
Direct and support costs	31,629	24,726	56,355
	<u> </u>	<u> </u>	<u> </u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Analysis of expenditure by activities

	Activities undertaken directly 2022 £	Support costs 2022 £	Total funds 2022 £
Total costs	50,794	29,852	80,646
	<u>50,794</u>	<u>29,852</u>	<u>80,646</u>
	<i>Activities undertaken directly 2021 £</i>	<i>Support costs 2021 £</i>	<i>Total funds 2021 £</i>
Total costs	29,179	27,176	56,355
	<u>29,179</u>	<u>27,176</u>	<u>56,355</u>

Analysis of direct costs

	Total funds 2022 £	Total funds 2021 £
Training	1,270	299
Outdoor activities	3,745	-
Badges purchased	1,766	1,042
Senior section	1,358	-
13+ event	2,362	-
International travel bursary	400	6,617
Brownie weekend	9,086	95
Hoot expenses	1,341	-
Census	2,107	3,830
Discretionary	956	1,813
Public relations	2,226	-
Stoke Ash - running	17,961	15,483
Stoke Ash - development	6,216	-
	<u>50,794</u>	<u>29,179</u>
	<u>50,794</u>	<u>29,179</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2022 £	<i>Total funds 2021 £</i>
Wages and salaries	5,175	4,251
Depreciation	17,810	17,810
Printing	646	481
Bank charges	219	134
Meetings and expenses	1,116	374
Sundry expenses	807	783
Computer expenses	366	43
Governance costs	3,302	3,300
Archivist expenses	411	-
	<u>29,852</u>	<u>27,176</u>

8. Independent examiner's remuneration

	2022 £	<i>2021 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>2,950</u>	<u>2,780</u>

9. Trustees remuneration and expenses

During the year, no Trustees received any remuneration (2021 - £NIL).

During the year, no Trustees received any benefits in kind (2021 - £NIL).

During the year, 2 Trustees received reimbursement of expenses of £544 (2021 - £Nil) relating to travel and accommodation costs.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

10. Staff costs

	2022 £	2021 £
Wages and salaries	5,175	4,251
	5,175	4,251
	5,175	4,251

The average number of persons employed by the charity during the year was as follows:

	2022 No.	2021 No.
Employees	1	1
	1	1
	1	1

The number of staff employed by the charity increased to 2 in November 2022.

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2022	715,000	35,096	750,096
At 31 December 2022	715,000	35,096	750,096
	715,000	35,096	750,096
Depreciation			
At 1 January 2022	85,800	14,406	100,206
Charge for the year	14,300	3,510	17,810
At 31 December 2022	100,100	17,916	118,016
	100,100	17,916	118,016
Net book value			
At 31 December 2022	614,900	17,180	632,080
	614,900	17,180	632,080
<i>At 31 December 2021</i>	629,200	20,690	649,890
	629,200	20,690	649,890

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

11. Tangible fixed assets (continued)

The property was donated to the charity in 2015, at which time it was included at an insurance valuation, being the best estimate available for the value of the gift.

12. Fixed asset investments

	COIF deposit accounts £	National savings income bonds £	National savings investment accounts £	Total £
Cost or valuation				
At 1 January 2022	120,739	10,000	12,148	142,887
Additions	308	-	1	309
	121,047	10,000	12,149	143,196
At 31 December 2022	121,047	10,000	12,149	143,196
Net book value				
At 31 December 2022	121,047	10,000	12,149	143,196
At 31 December 2021	120,739	10,000	12,148	142,887
	120,739	10,000	12,148	142,887

13. Debtors

	2022 £	2021 £
Other debtors	2,857	2,000
Prepayments and accrued income	2,078	890
	4,935	2,890
	4,935	2,890

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

14. Creditors: Amounts falling due within one year

	2022	<i>2021</i>
	£	£
Other creditors	934	<i>2,350</i>
Accruals and deferred income	4,675	<i>3,300</i>
	5,609	<i>5,650</i>

Deferred income held at 31 December 2022 comprised income received in advance for events totalling £1,725 (2021: £Nil).

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Unrestricted funds					
Designated funds					
Smythe fund	331	79	-	-	410
Stoke Ash Development	16,000	-	(6,216)	-	9,784
	<u>16,331</u>	<u>79</u>	<u>(6,216)</u>	<u>-</u>	<u>10,194</u>
General funds					
General Funds - all funds	265,744	52,823	(54,950)	(2,323)	261,294
	<u>282,075</u>	<u>52,902</u>	<u>(61,166)</u>	<u>(2,323)</u>	<u>271,488</u>
Restricted funds					
International travel bursary	3,094	-	(400)	-	2,694
Paul bursary	27,513	866	-	-	28,379
Stoke Ash property	647,567	-	(17,810)	2,323	632,080
Anglian Region Girlguiding L&D Grant	3,918	-	(1,270)	-	2,648
Ann Boxall training fund	-	5,022	-	-	5,022
	<u>682,092</u>	<u>5,888</u>	<u>(19,480)</u>	<u>2,323</u>	<u>670,823</u>
Total of funds	<u><u>964,167</u></u>	<u><u>58,790</u></u>	<u><u>(80,646)</u></u>	<u><u>-</u></u>	<u><u>942,311</u></u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Unrestricted funds				
Designated funds				
Smythe fund	331	-	-	331
Stoke Ash Development	16,000	-	-	16,000
	16,331	-	-	16,331
General funds				
General Funds - all funds	254,068	43,305	(31,629)	265,744
	270,399	43,305	(31,629)	282,075
Restricted funds				
International travel bursary	2,961	6,750	(6,617)	3,094
Paul bursary	27,503	10	-	27,513
Stoke Ash property	665,377	-	(17,810)	647,567
Anglian Region Girlguiding L&D Grant	4,217	-	(299)	3,918
	700,058	6,760	(24,726)	682,092
Total of funds	970,457	50,065	(56,355)	964,167

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

Stoke Ash Development - An amount has been designated to fund the development of the property at Stoke Ash

International Travel Bursary - The International Travel Bursary fund is used to pay the cost of Suffolk girls (aged under 21) selected by the County/Region to attend an International event. The girls are asked to fundraise to top up the bursary.

Paul Bursary - Income from the fund is to pay one third of the commissions grants and for County Residential Training.

Stoke Ash Property - The Stoke Ash property fund balance reflects the book value of the property and any property improvements.

Anglian Region Girlguiding L&D grant - The criteria under which the Anglia Region Girlguiding L&G grant was applied for was new programme training and Archery Instructors courses and equipment.

Ann Boxall training fund - The Ann Boxall fund was created for the purpose of funding training activities.

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2022 £
Designated funds	16,331	79	(6,216)	-	10,194
General funds	265,744	52,823	(54,950)	(2,323)	261,294
Restricted funds	682,092	5,888	(19,480)	2,323	670,823
	<u>964,167</u>	<u>58,790</u>	<u>(80,646)</u>	<u>-</u>	<u>942,311</u>

Summary of funds - prior year

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
Designated funds	16,331	-	-	16,331
General funds	254,068	43,305	(31,629)	265,744
Restricted funds	700,058	6,760	(24,726)	682,092
	<u>970,457</u>	<u>50,065</u>	<u>(56,355)</u>	<u>964,167</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	-	632,080	632,080
Fixed asset investments	104,453	38,743	143,196
Current assets	172,644	-	172,644
Creditors due within one year	(5,609)	-	(5,609)
Total	271,488	670,823	942,311

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2021 £</i>	<i>Restricted funds 2021 £</i>	<i>Total funds 2021 £</i>
Tangible fixed assets	-	649,890	649,890
Fixed asset investments	110,685	32,202	142,887
Current assets	177,040	-	177,040
Creditors due within one year	(5,650)	-	(5,650)
Total	282,075	682,092	964,167

18. Related party transactions

There are no related party transactions in the year that require disclosure (2021 - £nil).

SUFFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1144434

Accounts

SUFFOLK COUNTY GUIDE ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

SUFFOLK COUNTY GUIDE ASSOCIATION

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SUFFOLK COUNTY GUIDE ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Ms Georgina Garrod^{2,5}
Mrs Sheila Tall³
Mrs Joyce Stark⁸
Miss Caroline Dunn (appointed 18 March 2021)⁸
Mrs Katherine West¹
Miss Tracy Westley (resigned 30 June 2021)⁸
Miss Alison Smith⁴
Miss Fiona Dunachie⁶
Miss Amy Gorham⁷
Mrs Sarah Cornwell (resigned 26 September 2021)²
Miss Helen Kent⁸
Mrs Sarah-Jane Gee⁸
Mrs Hazel Hammond⁸
Miss Sally Turner⁸
Mrs Rebecca Street (resigned 13 October 2021)⁸
Mrs Mandy Grimwood⁸
Mrs Linda West⁸
Mrs Anna Badcock⁸

- ¹ County Commissioner
- ² Assistant County Commissioners
- ³ County Treasurer
- ⁴ Chair of Finance Committee
- ⁵ County Training Co-ordinator
- ⁶ County Outdoor Activities Adviser
- ⁷ County Senior Section Adviser
- ⁸ Division Commissioners

**Charity registered
number**

1144434

Principal office

333 Norwich Road
Ipswich
Suffolk
IP1 4BN

Accountants

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees, who are the voting members of the Girlguiding Suffolk Executive Committee, present their report with the financial statements of Girlguiding Suffolk for the year ended 31 December 2021.

Girlguiding Suffolk is a separately constituted division of The Guide Association, which is incorporated by Royal Charter. The Executive committee is responsible for the administration of the Association's affairs within the County and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and By-Laws and the Policy Organisation and Rules.

Objectives and Activities of The Guide Association

The Guide Association (operating as Girlguiding UK) is the leading charity for girls and women in the UK. Our remarkable volunteers inspire girls to find their voice and grow in confidence, giving them space where they can be themselves, have fun, build new friendships, gain valuable life skills, and make a positive difference to their lives and their communities.

a. Charitable purpose

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

b. Our Vision

An equal world where all girls can make a positive difference, be happy, be safe and fulfil their potential.

c. Our Mission

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 to their community.

d. Our Values

Caring, Challenging, Empowering, Fun, Inclusive, Inspiring.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and Activities of The Guide Association (continued)

Girlguiding UK in the future

Girlguiding UK is a forward-thinking organisation and, despite being established more than 100 years ago, is still relevant today. It keeps its members informed of new initiatives and is proud to offer positions on various subcommittees to 'grass-roots' leaders so that the views of all are known and considered. By using a network of committees' information is discussed fully and has ensured that all are happy with the outcomes.

The organisation is very much 'girl-led' and young women are encouraged to speak out and lead the way. The numbers of younger women who are wishing to join Girlguiding as leaders is on the increase. This has had a very positive impact on both Girlguiding UK and Girlguiding Suffolk. A younger image and outlook have led to a far more encouraging welcome to new members.

A flexible approach to Guiding is being encouraged which again can only be good news for busy, hardworking women who wish to become leaders. Role sharing is encouraged so that the workload is spread out and, this too, is a positive move.

In 2020, Girlguiding's strategy for the next five years was launched: "Today, tomorrow, together".

The three pillars of the strategy are:

1. Let's create exceptional experiences for girls and young women

We want to offer experiences which are so fun, accessible, and empowering that they inspire more girls, young women and volunteers to join than ever before. So, we are going to keep putting girls at the centre of everything we do. Every decision we make - big or small should be led by our girls and young women.

2. Let's develop a rewarding volunteer experience

We want volunteering to be flexible, so it is easier for people to give their time. So, we are going to create opportunities that fit around people's lives. This will give more people the opportunity to share their talents and deliver great guiding to reach more girls and young women.

3. Let's be more inclusive and make a bigger impact

We want Girlguiding to have an even bigger impact and influence on local communities and across the UK. We are going to find fresh and exciting ways to welcome new girls and volunteers to make sure our community develops to reflect the world around us. We are going to make more people better aware of Girlguiding by proudly telling the world about our amazing achievements, and we are going to keep making girls' voices heard.

Girlguiding Suffolk supports all the above aspirations, goals and we will do everything we can to achieve them. The serious effect of the Covid 19 pandemic during 2020, 2021 and beyond cannot be downplayed, either on our activities or our financial position.

Guiding in Suffolk adapted quickly during the first covid lockdowns in 2020, from this knowledge, learning and experiences gained, we further developed our expertise in the 'blended approach' to continually offer activities both 'virtually' and 'face to face' during 2021. We have continued to use the 'blended approach' as we see this as a positive move both now and in the future to allow us to offer flexibility in guiding activities for both units and the day-to-day management of Girlguiding Suffolk.

The first quarter of 2021 with the ongoing lockdown, many units continued their activities virtually with units joining together or sending out activity and challenge packs, with parents commented on how much the girls looked forward to the wide range of activities. The new Guiding Programme launched in 2018, has proved to be very adaptable to use virtually.

During the second quarter of 2021, units were permitted to return to meeting 'face to face' for all activities (indoor and outdoor). All our activity risk assessments are continually reviewed to encompass any on-going /

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Objectives and Activities of The Guide Association (continued)

changing covid restrictions requirements. Many units took the opportunity to meet outside during the Summer. Our guiding properties had previously been made covid secure, in readiness for indoor meetings. Units not meeting at Guiding owned properties have had mixed experiences of returning to their previous indoor meeting places, finding that some are no longer available, may be available again in the future, new venues are limited and that charges have increased.

We continued training for leaders across the county, using a combination of e-learning, webinars and virtual meetings. This has enabled all Leaders and Unit helpers to maintain their relevant Safe Space Level 1,2 & 3 by the Girlguiding. The non-practical part of First Response training was undertaken virtually and using e-learning, which then minimised the time where 'face to face' training was required. These adaptations to training will continue in the future.

GO (Guiding Organiser), membership system, continues to be developed following feedback from leaders on recording girls' progress on the programme throughout their Guiding journey. During the early part of 2022, Girlguiding has launched its new on-line learning platform which replaces its previous online offering.

Due to our large scale planned events of the Suffolk Brownie Holiday for 2020 and Event 21(camp) in 2021 having to be postponed due to the various covid lockdowns / restrictions, we have considered various options. The Suffolk Brownie Holiday will now become a series of day events in 2022 and Event 21 (Camp) is now planned for 2023. Large scale events organised by Girlguiding UK were also postponed during 2021 and it is only now the Girlguiding large scale events are being planned to take place later in 2022.

Whilst in the world in 2020, 2021 it felt uncertain, looking forward to 2022 and beyond we believe that guiding is in a strong position to continue to connect communities and deliver real changes to the lives of our members. The need for offering guiding through a number of routes such as face to face, virtually etc will continue to enable us to be flexible during Covid and beyond. Volunteers have enjoyed the flexibility of blended guiding (virtual and face to face), enabling them to tailor guiding to the needs of the members (Volunteers and girls) in their local areas. With Suffolk being a large rural county where transport is an issue the flexible blended guiding approach is of great benefit.

Achievements and performance

a. Main achievements of the charity

Girlguiding instigates many initiatives both for members and the wider community. Girl led campaigns giving girls a voice at all levels has produced fantastic results. Encouraging girls to speak out and get heard at the highest levels of government and media. This in turn has encouraged younger members at a local level to realise that they do matter with some signing up to be 'Peer Educators' to visit other girls and inspire them to 'be their best'.

b. Public Benefit

The trustees of Girlguiding Suffolk accept the need to have regard to the Charity Commission's guidance on public benefit when reviewing our vision and mission and in planning our future activities. They recognise that it is their responsibility to ensure that the benefits offered are realised in Suffolk by promoting all aspects of guiding within the county, both within the membership of around 3,700, and in the wider community. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance (continued)

c. Risk Assessment

The major risks, to which Girlguiding Suffolk is exposed, as identified on behalf of and in consultation with the Trustees, have been reviewed and systems have been established to mitigate those risks. Major risks which have been identified as threats to the charity are; loss of members, failure to attract and retain adult leaders of the required calibre, failure to comply with legislation and regulations and failure to raise the required funding to sustain the organisation. Ownership of each of these risks has been identified and the appropriate steps taken to mitigate them such as investment in public relations and advertising to encourage a continuous flow of members and adult leaders, making sure relevant legal advice is available when required and ensuring realistic budgets are set and adhered to. A full risk register detailing all the risks to which the charity considers itself to be exposed, owners of the risks and mitigating action has been compiled and is available from the County Commissioner.

The trustees have considered the additional risks that had arisen, may arise in future as a result of Covid-19 and the measures taken by Government to limit harm to individuals from the virus. In accordance with Government and Girlguiding guidelines all face to face activity was suspended during first quarter of 2021. From the second quarter, units were permitted to return to meeting face to face, subject to the inclusion of covid risks in their activity risk assessments and the agreement of the risk assessment by their Commissioner.

To mitigate the risk of membership losses Girlguiding UK has continued to make numerous resources available online with open access and Leaders are being encouraged to stay in touch with their Unit members using these resources and many are using online platforms to hold virtual meetings or sending activities for girls to complete at home.

Commissioners and the County Team continue to meet virtually (minimum Termly) for the majority of the County Finance, County Executive meetings, with one all day face to face 'strategy for the future' meeting planned for each year. There are many benefits we gain by using virtual meetings, increased safety from the reduction in travel to and from meetings (typically can take up to 2 hours per attendee to attend a 1-to-2-hour meeting, Suffolk is a large rural county), short additional meetings for targeted topics when required, its more cost effective, reduces our environmental footprint and it is a far better use of our volunteer's time. We encourage and support all our local areas to providing guiding using the medium appropriate to their area / circumstances whether it be face to face, virtual or a combination of both.

Much of the Financial outgoings of Girlguiding Suffolk relate to the delivery of activities for girls and therefore during 2020 and 2021 these have been minimal due to the covid restrictions. Fixed costs are being met by the current subscriptions that were collected in February 2021 and these have been reviewed by the Chair of Finance to ensure they can be met. The Finance Committee discussed 2022 years subscriptions and the legitimate use of reserves at this time should it be required.

All policies and guidance from Girlguiding and Anglia Region continue to be followed to ensure the County is compliant.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Financial and operational review

a. Financial Review and Reserves

Girlguiding Suffolk aims to promote and develop Guiding throughout the County and, as such, needs to generate sufficient funds to undertake this work.

The principal sources of income are; subscriptions, donations, legacies, fundraising and payments made by members participating in events organised by the Association as part of its programme of activities. For 2021, the national element of the subscription increased by £1.70, the Region element was unchanged and the County element decreased by £5.45. Each Division and/or District was free to add a levy, or not, at its own discretion.

During 2020 and 2021 as a result of the financial impact of Covid, Girlguiding UK and Anglia Region have encouraged counties to use their reserves. Following this guidance, the county finance committee agreed that they should set the county element of the annual subscription at below the pre-covid level for 2021 to assist units and Members during these difficult times. We are aware that Girlguiding UK will be increasing the National element in 2022 by £3.30 and in 2023 by a further £7.00 and potentially that Anglia region may need to increase their level which has remained for at 2020 level.

Some planned expenditure due to be spent during 2020, 2021 was not incurred as a consequence of events not being permitted to take place. In addition, the county had been awarded a £15,000 Grant from Lloyds of London to be paid over 2 years and the government covid grants (lockdown, recovery, omicron etc) were received for the Stoke Ash Guide Centre whilst it is closed due to Covid restrictions. The Finance committee agreed that the County element of the annual subscription will be increased from £2.30 (Year 2021) to £5.00 per member for 2022 (this is still lower than pre covid level of £7.75).

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Guiding within the County.
- (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment.
- (c) Cover the operation and staffing of the Stoke Ash Centre.
- (d) Support the development of the County's property Stoke Ash Centre should other funding sources and/or fundraising be unavailable or insufficient.
- (e) Be able to meet repairs and other expenditure as necessary in connection with the County's property Stoke Ash Centre and particularly emergency repairs should they arise.
- (f) Support major events within the County and meet any deficits arising from them when necessary.
- (g) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (h) be able to respond to any emergency applications for support from our membership which may arise.
- (i) Meet any unforeseen contingencies.

The level of reserves the trustees consider necessary to meet the above amount to £150,000, representing an estimate of 12 months expenditure, including the operation of Stoke Ash Centre.

The level of general unrestricted free reserves amounted to £265,744 at the yearend (2020 - £254,068) and these will be monitored on a regular basis by the trustees at the meetings of the Finance Committee and the County Executive Committee. The charity also has designated funds of £16,331 (2020 - £16,131). There are additional restricted reserves of £682,092 (2020 - £700,058), of which £649,890, (2020 - £667,700) is tangible fixed assets.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

b. Going Concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the issues caused by Covid-19 and its impact on the charity and the wider economy. As such under the current circumstances, it is difficult to produce a meaningful forecast for the medium-term. Nevertheless, the Trustees have considered the current financial strength of the charity, together with the range of measures the Trustees can take to mitigate ongoing costs should they need to, and ultimately should it be required, any support offered by the UK government for which the charity would be eligible to apply.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

c. Operational review

The covid restrictions continued to affect how and what guiding activities were permitted during the first quarter of 2021 as all indoor, outdoor guiding, residential, international events were suspended again. However virtual guiding activities continued during this period. We continued to support leaders and units during this time, encouraging them to look at and consider offering guiding through various approaches (virtually, activity packs, challenges, newsletters etc), many leaders continued with this approach.

However, we recognise that during these challenging times that any guiding activities must not be at the detriment of our volunteers (Leaders, Unit Helpers) and their personal family, work commitments and circumstances.

From April 2021, we were advised by Girlguiding that Units could recommence face to face meetings (indoors and outdoors) subjected to agreement of revised (inclusion of covid risks) activity risk assessments. Many units took a phased flexible approach to recommencing face to face meetings, some continued virtually, some met outdoors, some met indoors or a combination of these. A few Leaders made the decision to change roles or not to continue volunteering, with some units merging with others. No International Guiding opportunities and experiences (Camps) for girls and leaders were permitted during 2021 due to covid restrictions. Guiding continues to have a presence throughout the county and has maintained its membership at steady state for the last two years.

Our organisation could not function without enthusiastic and well-trained leaders. Girlguiding UK, and Anglia region are providing more training via on line platforms (zoom etc), e-learnings, webinars, so Leaders can learn at their own place when it is convenient to them. These trainings include various topics including programme developments, new leader training, safe space, GO, First Response, mentoring etc with more online training being developed in 2022. Whilst on line training does not appeal to everyone, some 'face to face' training is being made available specifically for practical topics and other areas when the need arises.

The County's property, Stoke Ash Centre had been operational as a residential centre, meeting place and campsite since 2015. Temporary closures were required under the Covid restrictions in both 2020 and 2021. During temporary closure, all compliance checks relating to areas such as health, safety (fire, electrical) and statutory requirements continued. The Centre reopened during 2021 and hiring out has recommenced. The Management Committee set up in 2015 has continued to manage and develop the centre and its finances in accordance with an agreed constitution. The Government Covid grants have been used towards statutory inspections, maintenance, repairs and reopening costs. Promotion of the Centre continues, it is available for Units to hire for events including residentials, other organisations and for local community use.

Our Social Media presence continues to evolve in both in terms of our website and the press. The local press continues to highlight guiding activities, our adaptability of a blended approach during covid lockdowns and restrictions. Marketing and Communications remains a priority for the county, we want people to know what guiding offers, life skills you can learn, confidence you build in both girls and volunteers. We encourage local publicity and have PR equipment available for this which can be borrowed.

The Treasurer and Finance Committee work hard to keep the finances in good order and thanks must go to them for undertaking this role with enthusiasm and good humour.

Girlguiding Suffolk has budgeted well over the past years and ends with a healthy balance. We have sufficient funds to ensure that we can continue our work offering opportunities and experiences for girls and young women.

Our International budget is protected thus ensuring that our programme of International Opportunities can continue.

We have made allowances for the continuing provision of the Stoke Ash Centre. In time, we hope this project will be self-funding but until then we will be using necessary funds to maintain the property.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management

a. Structure, governance and management

Girlguiding Suffolk falls under the jurisdiction of The Guide Association organisation and is ultimately controlled by them. The County offers support to the ten Divisions and their Commissioners. In accordance with By-Law 9.2c of the Royal Charter of the Guide Association, all major decisions regarding the County are made by The Executive Committee which determines the direction of the general principles, aims, policy, organisation and rules of the Association as set out in the current issues of a) The Royal Charter and By-Laws, b) The guiding Manual and c) The Handbooks.

Girlguiding Suffolk appoints new trustees following the term of office set by Guide Association guidelines. This is either a 3- or 5-year term depending on the role. Trustees are nominated by those within their Division and agreed and appointed by the County Commissioner.

Girlguiding Suffolk is run by volunteers. We do however, have one paid member of staff, who runs our County Office and is vital to our day-to-day operation. She communicates information and fliers to the leaders, registers leaders in training, deals with joining enquiries, overseas bookings for our various events and keeps us updated on the progress of these. The arrangement for setting her pay is discussed at our Finance Committee Meetings and agreed at our County Executive meetings.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

b. County Development Plan

Due to Covid-19 restrictions put in place by Government to limit harm to individuals from the virus, all 'face to face' meetings were suspended for the first quarter of 2021. Following the lifting of some Covid restrictions, the restart of 'face to face' guiding commenced in April 2021.

The venue deposits for the events for County Brownie Holiday 2020 and Event 21 have been left in place and new dates secured for 2022 and 2023. It has been decided that the County Brownie Holiday which will be the County's first large scale event post easing of covid restrictions will convert to Day events in 2022 for the Brownies.

All Region International trips were cancelled and monies have been returned as per the guidance issued by Girlguiding Anglia.

Regular communication is key for Guiding for volunteers (Commissioners, Leaders, Unit Helpers, Supporters) and girls to know what opportunities are available, any changes etc, are all encouraged to stay in touch either virtually or face to face as appropriate. It is planned that the County Commissioner will be able to directly email all Leaders.

County Finance meetings and County Executive meetings will continue to be held via Zoom with the minimum of one face to face meeting per year.

We have received in 2021 for Stoke Ash Centre, the Government Covid-19 leisure hospitality grants which will cover the majority of fixed costs not covered as a result of lost income from Stoke Ash whilst it is closed. Our insurers confirmed that the usual unoccupied clause of 30 days for Stoke Ash has been extended to 90 days and will be extended further as required. The weekly safety checks took place by a Leader who lives close enough to include it in her daily walk once each week. The Centre has now reopened and is available for hire.

County Development Plan (incorporating updates for Covid-19)

Membership

We are aware of the effect that Covid restrictions has had on our membership numbers. During 2021 and beyond guiding will be promoted at every opportunity by our members and through publicity. We will encourage all members to talk about guiding during their everyday lives to raise awareness of what we do and how it helps us as a person grow. Highlighting the many benefits, it brings to all, including building life skills, well-being, friendship, making a positive difference to your life and our local communities. We will also look to develop partnerships with other organisations.

Recruitment Campaigns are regularly run at national level and we will encourage these to be shared widely at local level. We will be using resources and advice obtained to assist us and encourage local publicity and have Public Relations equipment (gazebo's banners, leaflets etc) available for use.

We continue to work to increase and improve our social media presence to ensure this is utilised to our advantage. In 2020 we set up a private Facebook group for Girlguiding Suffolk Members to enable them to share ideas, have discussions and to inform them of events for both adults and girls, this has been well used. Our public page will be used to promote Girlguiding Suffolk and share news with the wider world and we will look to increase its reach further.

We will be working with leaders to ensure that existing members are aware of the next stage in their Guiding journey, utilising advice and resources from Girlguiding and our learning from our experience, best practises and use of blended guiding during covid.

Learning and Development for Volunteers

Girlguiding and Anglia Region now provide more online training, e-learning and webinars which has

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Structure, governance and management (continued)

standardised training content, we encourage our Volunteers to use these methods. Some 'face to face' training will be offered when more applicable to the subject areas. Going forward we will continue to use a combination of online, e-learning, webinars and face to face training.

Adventures

New Suffolk Adventures will be open to all Guides aged 13+ regardless of their progress within the programme. Our first Adventure is planned for March 2022.

A County large-scale Brownie holiday postponed from 2020 has been moved to 2022, original plans have been reviewed and various options considered. It was decided due to the uncertainty of what covid restrictions could be in place at the time of the event (with regard residential) to convert the Residential event to Day events for the Brownies and thus minimising both covid risks and monetary liability if the event had to be rescheduled from 2022.

Plans are underway for #event21 (Camp), which was postponed from 2021 to 2023, a large-scale event for Guide and Ranger age group, it will be full of adventurous and less adventurous activity sessions.

Stoke Ash Guiding Centre

Our property at Stoke Ash will need maintenance and improvement if it is to be the success that we want it to be. The Management Committee continues to review usage and the needs of visitors. The kitchen will be refurbished and options are being considered for 'conservatory' type space. The conservatory type space plastic wall and 'outdoor' carpet has been removed as it was in poor condition. We will be planning further publicity to enhance awareness and secure further regular weekday bookings.

International Opportunities

Whilst international opportunities have been either postponed or cancelled due to covid, we look forward to future trips. We will encourage girls and leaders to apply for future trips so they can experience international guiding.

14+ age group

We continue to encourage participation in the D of E scheme and Queen's Guide Award and we are supporting new groups opening following the new programme changes to the Guide section.

Girlguiding Inspire 18-30

Launched during 2020 by Girlguiding provides young women to have adventures, gain skills and making memories to last a lifetime. All the opportunities will fit into one of 7 pathways or 2 themes: of adventure and challenge, beyond the UK, Events experience, sharing skills, Leading the way, developing others, Voice and action, Learning and awards, Just for me.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mrs Katherine West
County Commissioner

Date: 15th June 2022

SUFFOLK COUNTY GUIDE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2021

Independent examiner's report to the Trustees of Suffolk County Guide Association ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2021.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed:



Dated: 26 July 2022

Giles Kerkham FCA DChA

Larking Gowen LLP

Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2021**

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	<i>Total funds 2020 £</i>
Income from:					
Donations and legacies	3	31,090	6,750	37,840	36,855
Charitable activities	4	12,122	-	12,122	41,103
Investments	5	93	10	103	506
Total income		43,305	6,760	50,065	78,464
Expenditure on:					
Charitable activities	6	31,629	24,726	56,355	52,236
Total expenditure		31,629	24,726	56,355	52,236
Net movement in funds		11,676	(17,966)	(6,290)	26,228
Reconciliation of funds:					
Total funds brought forward		270,399	700,058	970,457	944,229
Net movement in funds		11,676	(17,966)	(6,290)	26,228
Total funds carried forward		282,075	682,092	964,167	970,457

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	649,890	667,700
Investments	12	142,887	142,796
		<hr/>	<hr/>
		792,777	810,496
Current assets			
Debtors	13	2,890	2,788
Cash at bank and in hand		174,150	160,293
		<hr/>	<hr/>
		177,040	163,081
Creditors: amounts falling due within one year	14	(5,650)	(3,120)
		<hr/>	<hr/>
Net current assets		171,390	159,961
Total net assets		964,167	970,457
		<hr/> <hr/>	<hr/> <hr/>
Charity funds			
Restricted funds	15	682,092	700,058
Unrestricted funds	15	282,075	270,399
		<hr/>	<hr/>
Total funds		964,167	970,457
		<hr/> <hr/>	<hr/> <hr/>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Alison Smith
.....
Miss Alison Smith
(Chair of Finance Committee)

Date: 15th June 2022

The notes on pages 16 to 30 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

1. General information

Suffolk County Guide Association is a charity registered in England and Wales, charity registration number 1144434. The principal office is 333 Norwich Road, Ipswich, IP1 4BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in Sterling (£) which is the functional currency of the charity and rounded to the nearest £.

Suffolk County Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the continued impact of Covid-19 on the charity and its activities. They have reviewed the charity's financial strength, together with the range of measures available to control ongoing costs.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements

2.3 Income

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

2.4 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.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.5 Expenditure

All expenditure is accounted for when incurred and all liabilities are recognised in full as soon as the obligations arise. Expenditure has been classified under the headings that aggregate all costs related to the category.

Charitable activities

Resources expended under this heading are those related to the furtherance of the charity's objects, including grants payable and an appropriate proportion of other costs which are not wholly for one purpose.

Support costs

Resources expended under this heading are those related to the support of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the charity's objectives, as well as any associated support costs.

2.6 Grants payable

Grants are accounted for when paid or committed.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2021

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Fixtures and fittings	- 5 - 10 years

2.8 Investments

Investments are shown at market value including accumulated interest where applicable.

2.9 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 discounts due.

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

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 the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 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 transaction value and subsequently measured at their settlement value.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

2. Accounting policies (continued)

2.13 Fund accounting

The charity operates restricted, designated and unrestricted funds:

Restricted funds

These funds are restricted in their use, in that they relate to amounts received, which are to be spent only on the specific projects and expenditure for which they are donated. See note 15 for further detail.

Unrestricted designated funds

At the Trustees discretion, some of the unrestricted funds may be designated for specific purposes. If the Trustees decide not to proceed with a project for which it has designated funds, or if there are surplus funds after its completion, these can be re-classified as general unrestricted funds.

Unrestricted general funds

These funds relate to all other funds available for the furtherance of any of the charity's objects.

3. Income from donations and legacies

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Local Authority Covid-19 grants	17,484	-	17,484
International travel bursary	-	6,750	6,750
Grants	13,606	-	13,606
Stoke Ash gift aid	-	-	-
	<hr/> 31,090 <hr/>	<hr/> 6,750 <hr/>	<hr/> 37,840 <hr/>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Donations - Stoke Ash	11,334	-	11,334
International travel bursary	-	8,308	8,308
Grants	16,352	-	16,352
Government grants	861	-	861
	<hr/> 28,547 <hr/>	<hr/> 8,308 <hr/>	<hr/> 36,855 <hr/>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

4. Income from charitable activities

	Unrestricted funds 2021 £	Total funds 2021 £
Training	-	-
Outdoor activities	42	42
Badges and neckerchiefs sold	703	703
Stoke Ash bookings	2,841	2,841
Stoke Ash sales	197	197
Membership subscriptions	7,022	7,022
Census	645	645
Brownie weekend	672	672
Total 2021	12,122	12,122

	<i>Unrestricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Training	146	146
Outdoor activities	2,677	2,677
Badges and neckerchiefs sold	582	582
Stoke Ash bookings	3,191	3,191
Stoke Ash sales	45	45
Membership subscriptions	34,302	34,302
Census	135	135
Misc	25	25
<i>Total 2020</i>	<i>41,103</i>	<i>41,103</i>

5. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Investment income	93	10	103

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

5. Investment income (continued)

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Investment income	247	259	506
	<u>247</u>	<u>259</u>	<u>506</u>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Direct and support costs	31,629	24,726	56,355
	<u>31,629</u>	<u>24,726</u>	<u>56,355</u>

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Direct and support costs	28,124	24,112	52,236
	<u>28,124</u>	<u>24,112</u>	<u>52,236</u>

7. Analysis of expenditure by activities

	Activities undertaken directly 2021 £	Support costs 2021 £	Total funds 2021 £
Total costs	29,179	27,176	56,355
	<u>29,179</u>	<u>27,176</u>	<u>56,355</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2020 £</i>	<i>Support costs 2020 £</i>	<i>Total funds 2020 £</i>
Total costs	24,672	27,564	52,236
	<u>24,672</u>	<u>27,564</u>	<u>52,236</u>

Analysis of direct costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Training	299	777
Outdoor activities	-	1,079
Badges purchased	1,042	3,466
International travel bursary	6,617	5,564
County camp	95	362
Census	3,830	810
Discretionary	1,813	738
Stoke Ash - running	15,483	11,753
Stoke Ash - development	-	123
	<u>29,179</u>	<u>24,672</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2021 £	<i>Total funds 2020 £</i>
Wages and salaries	4,251	3,473
Depreciation	17,810	17,771
Printing	481	283
Bank charges	134	173
Office expenses	-	728
Meetings and expenses	374	823
Sundry expenses	783	505
Computer expenses	43	390
Governance costs	3,300	3,418
	27,176	27,564

8. Independent examiner's remuneration

	2021 £	<i>2020 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	3,300	3,120

9. Trustees remuneration and expenses

During the year, no Trustees received any remuneration (2020 - £NIL).

During the year, no Trustees received any benefits in kind (2020 - £NIL).

During the year, no Trustee (2020 - 1) received reimbursement of expenses of £NIL (2020 - £45) relating to travel costs.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

10. Staff costs

	2021 £	2020 £
Wages and salaries	4,251	3,473
	4,251	3,473
	4,251	3,473

The average number of persons employed by the charity during the year was as follows:

	2021 No.	2020 No.
Employees	1	1
	1	1
	1	1

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2021	715,000	35,096	750,096
At 31 December 2021	715,000	35,096	750,096
	715,000	35,096	750,096
Depreciation			
At 1 January 2021	71,500	10,896	82,396
Charge for the year	14,300	3,510	17,810
At 31 December 2021	85,800	14,406	100,206
	85,800	14,406	100,206
Net book value			
At 31 December 2021	629,200	20,690	649,890
	629,200	20,690	649,890
<i>At 31 December 2020</i>	643,500	24,200	667,700
	643,500	24,200	667,700

The property was donated to the charity in 2015, at which time it was included at an insurance valuation, being the best estimate available for the value of the gift.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

12. Fixed asset investments

	COIF deposit accounts £	National savings income bonds £	National savings investment accounts £	Total £
Cost or valuation				
At 1 January 2021	120,735	10,000	12,061	142,796
Additions	4	-	87	91
At 31 December 2021	120,739	10,000	12,148	142,887
Net book value				
At 31 December 2021	120,739	10,000	12,148	142,887
<i>At 31 December 2020</i>	<i>120,735</i>	<i>10,000</i>	<i>12,061</i>	<i>142,796</i>

13. Debtors

	2021 £	2020 £
Other debtors	2,000	2,000
Prepayments and accrued income	890	788
	2,890	2,788

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

14. Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	2,350	-
Accruals and deferred income	3,300	3,120
	<u>5,650</u>	<u>3,120</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Unrestricted funds				
Designated funds				
Smythe fund	331	-	-	331
Stoke Ash Development	16,000	-	-	16,000
	16,331	-	-	16,331
General funds				
General Funds - all funds	254,068	43,305	(31,629)	265,744
	270,399	43,305	(31,629)	282,075
Restricted funds				
International travel bursary	2,961	6,750	(6,617)	3,094
Paul bursary	27,503	10	-	27,513
Stoke Ash property	665,377	-	(17,810)	647,567
Anglian Region Girlguiding L&D Grant	4,217	-	(299)	3,918
	700,058	6,760	(24,726)	682,092
Total of funds	970,457	50,065	(56,355)	964,167

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Unrestricted funds				
Designated funds				
Smythe fund	331	-	-	331
Stoke Ash Development	16,000	-	-	16,000
	16,331	-	-	16,331
General funds				
General Funds - all funds	212,295	69,897	(28,124)	254,068
	228,626	69,897	(28,124)	270,399
Restricted funds				
International travel bursary	217	8,308	(5,564)	2,961
Paul bursary	27,244	259	-	27,503
Stoke Ash property	683,148	-	(17,771)	665,377
Anglian Region Girlguiding L&D Grant	4,994	-	(777)	4,217
	715,603	8,567	(24,112)	700,058
Total of funds	944,229	78,464	(52,236)	970,457

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

International Travel Bursary - The International Travel Bursary fund is used to pay the cost of Suffolk girls (aged under 21) selected by the County/Region to attend an International event. The girls are asked to fundraise to top up the bursary.

Paul Bursary - Income from the fund is to pay one third of the commissions grants and for County Residential Training.

Stoke Ash Property - The Stoke Ash property fund balance reflects the book value of the property and any property improvements.

Anglian Region Girlguiding L&D grant - The criteria under which the Anglia Region Girlguiding L&G grant was applied for was new programme training and Archery Instructors courses and equipment.

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Balance at 31 December 2021 £
Designated funds	16,331	-	-	16,331
General funds	254,068	43,305	(31,629)	265,744
Restricted funds	700,058	6,760	(24,726)	682,092
	<u>970,457</u>	<u>50,065</u>	<u>(56,355)</u>	<u>964,167</u>

Summary of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2020 £</i>
Designated funds	16,331	-	-	16,331
General funds	212,295	69,897	(28,124)	254,068
Restricted funds	715,603	8,567	(24,112)	700,058
	<u>944,229</u>	<u>78,464</u>	<u>(52,236)</u>	<u>970,457</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021**

17. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	-	649,890	649,890
Fixed asset investments	110,685	32,202	142,887
Current assets	177,040	-	177,040
Creditors due within one year	(5,650)	-	(5,650)
Total	282,075	682,092	964,167

Analysis of net assets between funds - prior year

	<i>Unrestricted funds 2020 £</i>	<i>Restricted funds 2020 £</i>	<i>Total funds 2020 £</i>
Tangible fixed assets	2,323	665,377	667,700
Fixed asset investments	108,115	34,681	142,796
Current assets	163,081	-	163,081
Creditors due within one year	(3,120)	-	(3,120)
Total	270,399	700,058	970,457

18. Related party transactions

There are no related party transactions in the year that require disclosure (2020 - £nil).

SUFFOLK COUNTY GUIDE ASSOCIATION

England & Wales - Charity number 1144434

Accounts

Charity number: 1144434

SUFFOLK COUNTY GUIDE ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

SUFFOLK COUNTY GUIDE ASSOCIATION

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SUFFOLK COUNTY GUIDE ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Mrs Tricia Hale (resigned 31 December 2020) ¹ Ms Georgina Garrod (appointed 31 December 2020) ^{2,5} Mrs Sheila Tall ³ Mrs Joyce Stark (appointed 25 March 2020) Mrs Katherine West (appointed 1 November 2020) ¹ Miss Tracy Westley ⁸ Mrs Anne Richardson (resigned 21 April 2020) ⁸ Miss Alison Smith (appointed 31 December 2020) ⁴ Miss Fiona Dunachie ⁶ Miss Amy Gorham ⁷ Mrs Heather McDonald (resigned 23 September 2020) ⁸ Mrs Sarah Cornwell (appointed 31 December 2020) ² Miss Helen Kent ⁸ Mrs Sarah-Jane Gee ⁸ Mrs Hazel Hammond ⁸ Miss Sally Turner ⁸ Mrs Rebecca Street ⁸ Mrs Mandy Grimwood (appointed 10 December 2020) ⁸ Mrs Linda West (appointed 1 September 2020) ⁸ Mrs Anna Badcock (appointed 1 September 2020) ⁸
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- ¹ County Commissioner
- ² Assistant County Commissioners
- ³ County Treasurer
- ⁴ Chair of Finance Committee
- ⁵ County Training Co-ordinator
- ⁶ County Outdoor Activities Adviser
- ⁷ County Senior Section Adviser
- ⁸ Division Commissioners

**Charity registered
number**

1144434

Principal office

333 Norwich Road
Ipswich
Suffolk
IP1 4BN

Accountants

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees, who are the voting members of the Girlguiding Suffolk Executive Committee, present their report with the financial statements of Girlguiding Suffolk for the year ended 31 December 2020.

Girlguiding Suffolk is a separately constituted division of The Guide Association, which is incorporated by Royal Charter. The Executive committee is responsible for the administration of the Association's affairs within the County and for the general development of the principles, aims, policy, organisation and rules of the Association in accordance with the Royal Charter and By-Laws and the Policy Organisation and Rules.

Objectives and Activities of The Guide Association

a. Statement of Purpose

The Guide Association (operating as Girlguiding UK) is the leading charity for girls and women in the UK. Our remarkable volunteers inspire girls to find their voice and grow in confidence, giving them space where they can be themselves, have fun, build new friendships, gain valuable life skills, and make a positive difference to their lives and their communities.

Charitable Purpose

To promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so they can make a positive contribution to their community and the wider world.

b. Our Vision

An equal world where all girls can make a positive difference, be happy, be safe and fulfil their potential.

c. Our Mission

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 to their community.

d. Our Values

Caring, Challenging, Empowering, Fun, Inclusive, Inspiring.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and Activities of The Guide Association (continued)

e. Girlguiding UK in the future

Girlguiding UK is a forward-thinking organisation and, despite being established more than 100 years ago, is still relevant today. It keeps its members informed of new initiatives and is proud to offer positions on various subcommittees to 'grass-roots' leaders so that the views of all are known and considered. By using a network of committees' information is discussed fully and has ensured that all are happy with the outcomes.

The organisation is very much 'girl-led' and young women are encouraged to speak out and lead the way. The numbers of younger women who re wishing to join Girlguiding as leaders is on the increase. This has had a very positive impact on both Girlguiding UK and Girlguiding Suffolk. A younger image and outlook have led to a far more encouraging welcome to new members.

A flexible approach to Guiding is being encouraged which again can only be good news for busy, hardworking women who wish to become leaders. Role sharing is encouraged so that the workload is spread out and, this too, is a positive move.

In 2020, Girl Guiding's strategy for the next five years was launched: "Today, tomorrow, together".

The three pillars of the strategy are:

1. Let's create exceptional experiences for girls and young women

We want to offer experiences which are so fun, accessible, and empowering that they inspire more girls, young women and volunteers to join than ever before. So, we are going to keep putting girls at the centre of everything we do. Every decision we make - big or small should be led by our girls and young women.

2. Let's develop a rewarding volunteer experience

We want volunteering to be flexible, so it is easier for people to give their time. So, we are going to create opportunities that fit around people's lives. This will give more people the opportunity to share their talents and deliver great guiding to reach more girls and young women.

3. Let's be more inclusive and make a bigger impact

We want Girlguiding to have an even bigger impact and influence on local communities and across the UK. We are going to find fresh and exciting ways to welcome new girls and volunteers to make sure our community develops to reflect the world around us. We are going to make more people better aware of Girlguiding by proudly telling the world about our amazing achievements, and we are going to keep making girls' voices heard.

All the above aspirations and goals, we will do everything we can to achieve them. The serious effect of the Covid 19 pandemic during 2020 and beyond cannot be downplayed, either on our activities or our financial position.

Guiding in Suffolk adapted quickly during 2020, using a blended approach to continue to provide activities. This included rainbows, brownies, guides, and ranger units meeting virtually using online meeting platforms, providing activity packs to the girls to do at home, newsletters, challenge badges and utilising the national guiding 'Adventure at Home' activities. When permitted under the covid restrictions units met outside during the late Summer, early Autumn months. Our guiding properties were made covid secure, in readiness for indoor meetings. Many units continued guiding during lockdown using the blended approach, with parents commenting how much the girls looked forward to the activities, for many from the youngest to the eldest girls this was their highlight of the week being able to have fun during lockdown.

The new guiding programme launched in 2018 is now embedded within our units, we continue to encourage, support Leaders now their confidence has increased with the programme to share their expertise with others. The programme has proved to be very adaptable to being used virtually, via newsletters and challenges.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Objectives and Activities of The Guide Association (continued)

We continued training for leaders across the county, using a combination of e-learning and virtual meetings. This has enabled all Leaders and Unit helpers to complete their relevant Safe space Level 1 & 2 by the Girl Guiding UK deadline of Dec 2020. For the first time the non-practical part of First Response training was undertaken virtually and using e-learning. These adaptations to training will continue in the future.

GO (Guiding Organiser), membership system, has been developed further following feedback from leaders to record girls' progress on the programme throughout their Guiding journey.

Our large scale planned events of the Suffolk Brownie Holiday for 2020 and Event 21(camp) in 2021 have been rescheduled to 2022 and 2023 respectively. Large scale events organised by Girl Guiding UK were also postponed.

Whilst in the world in 2020 it felt uncertain, looking forward to 2021 and beyond we believe that guiding is in a strong position to continue to connect communities and deliver real changes to the lives of our members. The need for offering guiding through a number of routes such as face to face, virtually etc will continue to enable us to be flexible during Covid and beyond. For a rural county where transport is an issue the flexible approach will be beneficial.

Achievements and performance

a. Main achievements of the charity

Girlguiding UK instigates many initiatives both for members and the wider community. Girl led campaigns giving girls a voice at all levels has produced fantastic results. Encouraging girls to speak out and get heard at the highest levels of government and media. This in turn has encouraged younger members at a local level to realise that they do matter with some signing up to be 'Peer Educators' to visit other girls and inspire them to 'be their best'.

b. Public Benefit

The trustees of Girlguiding Suffolk accept the need to have regard to the Charity Commission's guidance on public benefit when reviewing our vision and mission and in planning our future activities. They recognise that it is their responsibility to ensure that the benefits offered are realised in Suffolk by promoting all aspects of guiding within the county, both within the membership of around 3,500, and in the wider community. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making guiding available to every girl and woman who wants to take part.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance (continued)

c. Risk Assessment

The major risks, to which Girlguiding Suffolk is exposed, as identified on behalf of and in consultation with the Trustees, have been reviewed and systems have been established to mitigate those risks. Major risks which have been identified as threats to the charity are; loss of members, failure to attract and retain adult leaders of the required calibre, failure to comply with legislation and regulations and failure to raise the required funding to sustain the organisation. Ownership of each of these risks has been identified and the appropriate steps taken to mitigate them such as investment in public relations and advertising to encourage a continuous flow of members and adult leaders, making sure relevant legal advice is available when required and ensuring realistic budgets are set and adhered to. A full risk register detailing all the risks to which the charity considers itself to be exposed, owners of the risks and mitigating action has been compiled and is available from the County Commissioner.

The trustees have considered the additional risks that had arisen and may arise in future as a result of Covid-19 and the measures taken by Government to limit harm to individuals from the virus. In accordance with Government and Girlguiding guidelines all face to face activity has been suspended. To mitigate the risk of membership losses Girlguiding has made numerous resources available online with open access and Leaders are being encouraged to stay in touch with their Unit members using these resources and many are using online platforms to hold virtual meetings or sending activities for girls to complete at home. Commissioners and the County Team are meeting virtually and keeping in touch with Leaders in their areas to monitor their well-being. There is no obligation for leaders to continue Guiding virtually unless they feel comfortable. Much of the Financial outgoings of Girlguiding Suffolk relate to the delivery of activities for girls and therefore at present these are minimal. Fixed costs are being met by the current subscriptions that were collected in February 2020 and these have been reviewed by the Chair of Finance to ensure they can be met. The Finance Committee discussed 2021 years subscriptions and the legitimate use of reserves at this time should it be required.

New General Data Protection Legislation (GDPR) which came into effect in 2018 and guidance from Girlguiding UK and Anglia Region continues to be followed to ensure the County is compliant.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Financial and operational review

a. Financial Review and Reserves

Girlguiding Suffolk aims to promote and develop Guiding throughout the County and, as such, needs to generate sufficient funds to undertake this work.

The principal sources of income are; subscriptions, donations, legacies, fundraising and payments made by members participating in events organised by the Association as part of its programme of activities. For 2020, the national element of the subscription increased by 50p and the Region element by 25p, there was no change to the County element. Each Division and/or District was free to add a levy, or not, at its own discretion.

During 2020 as a result of the financial impact of Covid, Girlguiding UK and Anglia Region have encouraged counties to use their reserves during 2021. Following this guidance, the county finance committee agreed that they should set the county element of the annual subscription as low as possible to assist units and Members during this difficult time. Some planned expenditure due to be spent during 2020 was not incurred as a consequence of events not being permitted to take place. In addition, the county has been awarded a £15,000 Grant from Lloyds of London to be paid over 2 years and the government covid grant was received to for the Stoke Ash Guide Centre whilst it is closed as required by Covid restrictions. The Finance committee agreed that the County element of the annual subscription will be reduced from £7.75 to £2.30 per member for 2021 only.

Reserves are needed to bridge the gap between the spending and receiving of income, and to cover unplanned emergency expenditure. It is the policy of the Association to maintain sufficient reserves to:

- (a) Provide support for the development of Guiding within the County.
- (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment.
- (c) Cover the operation and staffing of the Stoke Ash Centre.
- (d) Support the development of the County's property Stoke Ash Centre should other funding sources and/or fundraising be unavailable or insufficient.
- (e) Be able to meet repairs and other expenditure as necessary in connection with the County's property Stoke Ash Centre and particularly emergency repairs should they arise.
- (f) Support major events within the County and meet any deficits arising from them when necessary.
- (g) Implement any requirements arising from regional or national initiatives and keep up to date with changes as necessary.
- (h) be able to respond to any emergency applications for support from our membership which may arise.
- (i) Meet any unforeseen contingencies.

The level of reserves the trustees consider necessary to meet the above amount to £150,000, representing an estimate of 12 months expenditure, including the operation of Stoke Ash Centre.

The level of general unrestricted free reserves amounted to £270,399 at the year end (2019 - £228,626) and these will be monitored on a regular basis by the trustees at the meetings of the Finance Committee and the County Executive Committee. There are additional restricted reserves of £700,058 (2019 - £715,603), of which £667,700, (2019 - £683,148) is tangible fixed assets.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

b. Going Concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the continued impact of Covid-19 on the charity and its activities. They have reviewed the charity's financial strength, together with the range of measures available to control ongoing costs.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements

c. Operational review

The covid restrictions affected how and what guiding activities were permitted. All indoor, outdoor guiding, residential, international events were suspended from late March 2020 with only small windows of opportunity to meet outdoors in late Summer and indoors late September to October 2020. We supported leaders and units, encouraging them to look at and consider offering guiding through various approaches (virtually, activity packs, challenges, newsletters etc), many leaders, units took this up. However, we recognise that during these challenging times that any guiding activities must not be at the detriment of our Leaders and their personal family commitments and circumstances. We look forward to covid restrictions being relaxed and the move to the new normal, our learning from 2020 will be incorporated in to how we can benefit from flexible guiding in the future.

Our organisation could not function without enthusiastic and well-trained leaders. Headed by a keen and motivated group of trainers and experienced leaders; programme developments, new leader training and additional qualification trainings are offered to all our 700 plus adults. These trainings are subsidised by the County which we consider to be a good investment. This year we continued to offer trainings remotely (due to covid restrictions) using Zoom and through e-learning on the Programme alongside the essential's trainings for Accounts, Safe Space, GO, and First Response.

The County's property, Stoke Ash Centre had been operational as a residential centre, meeting place and campsite for since 2015 to early 2020 when temporary closure was required under the Covid restrictions. During temporary closure, all compliance checks relating to areas such as health, safety (fire, electrical) and statutory requirements continued. Once the covid restrictions allow, the centre will reopen. The Management Committee set up in 2015 has continued to manage and develop the centre and its finances in accordance with an agreed constitution. A number of donations and fundraising through events and grant applications coordinated by the Management Committee have enabled us to make excellent progress on the development of the centre.

We recognise that we are likely to need to subsidise the centre for some years and our reserves policy reflects this. The benefits of such a fantastic resource to the County will continue to be enjoyed.

Our Social Media presence continues to evolve. The local press highlighted our use of a blended approach during lockdown to continue to provide guiding activities, which has demonstrated that guiding is adaptive to every situation. Our Marketing & Communications Team continue to develop ideas for the future. We encourage local publicity and have equipment available for this which can be borrowed.

The Treasurer and Finance Committee work hard to keep the finances in good order and thanks must go to them for undertaking this role with enthusiasm and good humour.

Girlguiding Suffolk has budgeted well over the past years and ends with a healthy balance. We have sufficient funds to ensure that we can continue our work offering opportunities and experiences for girls and young women.

Our International budget is protected thus ensuring that our programme of International Opportunities can continue.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

We have made allowances for the continuing provision of the Stoke Ash Centre. In time, we hope this project will be self-funding but until then we will be using necessary funds to maintain the property.

Structure, governance and management

a. Structure, governance and management

Girlguiding Suffolk falls under the jurisdiction of The Guide Association organisation and is ultimately controlled by them. The County offers support to the ten Divisions and their Commissioners. In accordance with By-Law 9.2c of the Royal Charter of the Guide Association, all major decisions regarding the County are made by The Executive Committee which determines the direction of the general principles, aims, policy, organisation and rules of the Association as set out in the current issues of a) The Royal Charter and By-Laws, b) The guiding Manual and c) The Handbooks.

Girlguiding Suffolk appoints new trustees following the term of office set by Guide Association guidelines. This is either a 3- or 5-year term depending on the role. Trustees are nominated by those within their Division and agreed and appointed by the County Commissioner.

Girlguiding Suffolk is run by volunteers. We do however have a paid member of staff. Gillian Smith operates our County Office and is vital to our operations. She communicates information and fliers to the leaders. She registers leaders in training and deals with joining enquiries. She oversees bookings for our various events and keeps us updated on the progress of these. The arrangement for setting her pay is discussed at our Finance Committee Meetings and agreed at our County Executive meetings.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

b. County Development Plan

However, as a result of Covid-19 and the restrictions put in place by Government to limit harm to individuals from the virus, all 'face to face' meetings were suspended from 16th March 2020.

The restart of 'face to face' guiding awaits the lifting of Covid restrictions.

The venue deposits for the events for County Brownie Holiday 2020 and Event 21 have been left in place and new dates secured for 2022 and 2023.

All Region International trips were cancelled and monies are being returned as per the guidance issued by Girl Guiding Anglia.

Leaders are being encouraged to stay in touch with their unit members and many are using online platforms to hold virtual meetings or sending activities for girls to complete but there is no obligation for leaders to continue Guiding virtually unless they feel comfortable with it. Finance meetings and County Executive meetings will be held via Zoom.

We have received the Government Covid-19 small business grant which will cover the majority of fixed costs not covered as a result of lost income from Stoke Ash whilst it is closed. We have had confirmation from the Council that the business rates will not be payable and we are eligible for this grant. Our insurers have confirmed that the usual unoccupied clause of 30 days for Stoke Ash has been extended to 90 days and will be extended further as required. The weekly safety checks are still taking place by a Leader who lives close enough to include it in her daily walk once each week.

County Development Plan incorporating updates for Covid-19

Membership

We are aware of the effect that Covid restrictions has had on our membership numbers. During 2021 and beyond guiding will be promoted at every opportunity by our members and through publicity. We will encourage all members to talk about guiding during their everyday lives to raise awareness of what we do and how it helps us grow. Highlighting the many benefits, it brings to all including building life skills, well-being, friendship, making a positive difference to your life and our local communities. We will also look to develop partnerships with other organisations.

Recruitment Campaigns are regularly run at national level and we will encourage these to be shared widely at local level. We will be using resources and advice obtained to assist us. We will encourage local publicity and have equipment available for this which can be borrowed.

We continue to work to increase and improve our social media presence to ensure this is utilised to our Advantage. In 2020 we set up a private Facebook group for Girlguiding Suffolk Members to enable them to share ideas, have discussions and to inform them of events for both adults and girls. Our public page will still be used to promote Girlguiding Suffolk and share news with the wider world and we will look to increase its reach further.

We will be working with leaders to ensure that existing members are aware of the next stage in their Guiding journey, utilising advice and resources from Girlguiding UK, and the resource from Girlguiding Anglia 'Bridge the Gap', ensuring we retain members and they move from one section to another.

Learning and Development for Volunteers

We have appointed a new County Adviser Responsible for Training to lead and develop the Training Team. In 2020, no 'face to face' training is planned currently, we will continue with virtual only training until covid restrictions allow us meet face to face, but will look to use a combination of method for the future.

SUFFOLK COUNTY GUIDE ASSOCIATION

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

Structure, governance and management (continued)

Adventures

New Suffolk Adventures will be open to all Guides aged 13+ regardless of their progress within the programme, launch date to be confirmed.

A County large-scale Brownie holiday postponed from 2020 is moved to 2022, original plans will be reviewed, updated to deliver a fantastic event for around 400 girls and their leaders.

Plans are underway for #event21, now postponed from 2021 to 2023, a large-scale event for Guide and Ranger age group, it will be full of adventurous and not-so adventurous activity sessions.

Stoke Ash Guiding Centre

Our property at Stoke Ash will need maintenance and improvement if it is to be the success that we want it to be. The Management Committee continues to review usage and needs of visitors. The kitchen will be refurbished and options considered for replacing or refurbishing the outside/inside 'conservatory' type space which is in poor condition. We will be planning further publicity to enhance awareness and secure further regular weekday bookings.

International Opportunities

Whilst international opportunities have been either postponed or cancelled due to covid, we look forward to future trips. We will encourage girls and leaders to apply for future trips so they can experience international guiding.

14+ age group

We continue to encourage participation in the D of E scheme and Queen's Guide Award and we are supporting new groups opening following the new programme changes to the Guide section.

Girl Guiding Inspire 18-30

Launched during 2020 by Girlguiding UK, community of young women having adventures, gaining skills and making memories to last a lifetime. All the opportunities will fit into one of 7 pathways or 2 themes: of adventure and challenge, beyond the UK, Events experience, sharing skills, Leading the way, developing others, Voice and action, Learning and awards, Just for me.

Post year end accounts

As a result of the change to Government Covid restrictions (April 2021) and our compliance with these restrictions, guiding has now recommenced face to face meetings and activities at all levels within the County. We will be using a blended approach to guiding activities, offering both 'face to face' and virtual meetings. In conjunction with Girlguiding UK national publicity campaigns on what guiding can offer to girls and volunteers, we are promoting this locally to encourage girls and volunteers to join us.

SUFFOLK COUNTY GUIDE ASSOCIATION

**TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Statement of Trustees' responsibilities

The Trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
Mrs Katherine West
County Commissioner

Date: 10th July 2021

SUFFOLK COUNTY GUIDE ASSOCIATION

INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 31 DECEMBER 2020

Independent examiner's report to the Trustees of Suffolk County Guide Association ('the charity')

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 December 2020.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 charity as required by section 130 of the 2011 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.

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

SUFFOLK COUNTY GUIDE ASSOCIATION

**INDEPENDENT EXAMINER'S REPORT (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2020**

Signed:



Giles Kerkham

Dated: 19 July 2021

FCA DChA

Larking Gowen LLP
Chartered Accountants
1 Claydon Business Park
Great Blakenham
Ipswich
Suffolk
IP6 0NL

SUFFOLK COUNTY GUIDE ASSOCIATION

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	3	28,547	8,308	36,855	21,114
Charitable activities	4	41,103	-	41,103	106,578
Investments	5	247	259	506	1,011
Total income		69,897	8,567	78,464	128,703
Expenditure on:					
Charitable activities	6	28,124	24,112	52,236	119,597
Total expenditure		28,124	24,112	52,236	119,597
Net movement in funds		41,773	(15,545)	26,228	9,106
Reconciliation of funds:					
Total funds brought forward		228,626	715,603	944,229	935,123
Net movement in funds		41,773	(15,545)	26,228	9,106
Total funds carried forward		270,399	700,058	970,457	944,229

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 16 to 30 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

**BALANCE SHEET
AS AT 31 DECEMBER 2020**

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	11	667,700	683,148
Investments	12	142,796	142,633
		810,496	825,781
Current assets			
Debtors	13	2,788	3,104
Cash at bank and in hand		160,293	119,519
		163,081	122,623
Creditors: amounts falling due within one year	14	(3,120)	(4,175)
Net current assets		159,961	118,448
Total net assets		970,457	944,229
Charity funds			
Restricted funds	15	700,058	715,603
Unrestricted funds	15	270,399	228,626
Total funds		970,457	944,229

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Alison Smith
.....
Miss Alison Smith
(Chair of Finance Committee)

Date: 10th July 2021

The notes on pages 16 to 30 form part of these financial statements.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

Suffolk County Guide Association is a charity registered in England and Wales, charity registration number 1144434. The principal office is 333 Norwich Road, Ipswich, IP1 4BN.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements are presented in Sterling (£) which is the functional currency of the charity and rounded to the nearest £.

Suffolk County Guide Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Going concern

The Trustees have considered the charity's position at the time of signing the financial statements, and in particular the continued impact of Covid-19 on the charity and its activities. They have reviewed the charity's financial strength, together with the range of measures available to control ongoing costs.

Based on this, the Trustees have concluded that the charity will have adequate resources to continue in operational existence for the foreseeable future, and they continue to adopt the going concern basis of accounting in preparing these financial statements

2.3 Income

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

2.4 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.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.5 Expenditure

All expenditure is accounted for when incurred and all liabilities are recognised in full as soon as the obligations arise. Expenditure has been classified under the headings that aggregate all costs related to the category.

Charitable activities

Resources expended under this heading are those related to the furtherance of the charity's objects, including grants payable and an appropriate proportion of other costs which are not wholly for one purpose.

Support costs

Resources expended under this heading are those related to the support of the charity.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Governance cost are those incurred in connection with administration of the charity and compliance with constitutional and statutory requirements.

2.6 Grants payable

Grants are accounted for when paid or committed.

2.7 Tangible fixed assets and depreciation

Tangible fixed assets costing £1,000 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives.

Depreciation is provided on the following bases:

Freehold property	- 50 years
Fixtures and fittings	- 5 - 10 years

2.8 Investments

Investments are shown at market value including accumulated interest where applicable.

2.9 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 discounts due.

SUFFOLK COUNTY GUIDE ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2020

2. Accounting policies (continued)

2.10 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.11 Liabilities

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 the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.12 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 transaction value and subsequently measured at their settlement value.

2.13 Fund accounting

The charity operates restricted, designated and unrestricted funds:

Restricted funds

These funds are restricted in their use, in that they relate to amounts received, which are to be spent only on the specific projects and expenditure for which they are donated. See note 15 for further detail.

Unrestricted designated funds

At the Trustees discretion, some of the unrestricted funds may be designated for specific purposes. If the Trustees decide not to proceed with a project for which it has designated funds, or if there are surplus funds after its completion, these can be re-classified as general unrestricted funds.

Unrestricted general funds

These funds relate to all other funds available for the furtherance of any of the charity's objects.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

3. Income from donations and legacies

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Local Authority Covid-19 grants	11,334	-	11,334
International travel bursary	-	8,308	8,308
Grants	16,352	-	16,352
Stoke Ash gift aid	861	-	861
Donations	-	-	-
	<u>28,547</u>	<u>8,308</u>	<u>36,855</u>
	<u><u>28,547</u></u>	<u><u>8,308</u></u>	<u><u>36,855</u></u>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Donations - Stoke Ash	-	856	856
International travel bursary	-	14,620	14,620
Grants	-	4,994	4,994
Donations	644	-	644
	<u>644</u>	<u>20,470</u>	<u>21,114</u>
	<u><u>644</u></u>	<u><u>20,470</u></u>	<u><u>21,114</u></u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

4. Income from charitable activities

	Unrestricted funds 2020 £	Total funds 2020 £
Training	146	146
Outdoor activities	2,677	2,677
Badges and neckerchiefs sold	582	582
BP weekend	-	-
Stoke Ash bookings	3,191	3,191
Stoke Ash sales	45	45
Membership subscriptions	34,302	34,302
Census	135	135
Brownie weekend	25	25
County camp 2019	-	-
Moot event surplus	-	-
Total 2020	41,103	41,103

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Training	260	-	260
Outdoor activities	7,565	-	7,565
Badges and neckerchiefs sold	593	-	593
BP weekend	2,015	-	2,015
Stoke Ash bookings	-	10,550	10,550
Stoke Ash sales	-	5,280	5,280
Membership subscriptions	36,386	-	36,386
Census	165	-	165
Misc	3,179	-	3,179
County camp 2019	30,323	-	30,323
Moot event surplus	10,262	-	10,262
<i>Total 2019</i>	<i>90,748</i>	<i>15,830</i>	<i>106,578</i>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

5. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Investment income	247	259	506
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income	426	585	1,011
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

6. Analysis of expenditure on charitable activities

Summary by fund type

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Direct and support costs	28,124	24,112	52,236
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Direct and support costs	56,581	63,016	119,597
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Total costs	24,672	27,564	52,236

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Total costs	88,953	30,644	119,597

Analysis of direct costs

	Total funds 2020 £	Total funds 2019 £
Training	777	2,215
Outdoor activities	1,079	6,513
Badges purchased	3,466	4,113
BP weekend	-	3,284
International travel bursary	5,564	15,491
County camp 2019	362	21,279
Elmer	-	1,377
Census	810	759
Public relations	-	819
Discretionary	738	2,824
Stoke Ash - running	11,753	23,572
Stoke Ash - development	123	6,707
	24,672	88,953

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

7. Analysis of expenditure by activities (continued)

Analysis of support costs

	Total funds 2020 £	<i>Total funds 2019 £</i>
Wages and salaries	3,473	6,055
Depreciation	17,771	17,246
Printing	283	459
Bank charges	173	499
Office expenses	728	468
Meetings and expenses	823	1,216
Sundry expenses	505	738
Computer expenses	390	963
Governance costs	3,418	3,000
	<u>27,564</u>	<u>30,644</u>

8. Independent examiner's remuneration

	2020 £	<i>2019 £</i>
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	<u>3,120</u>	<u>3,000</u>

9. Trustees remuneration and expenses

During the year, no Trustees received any remuneration (2019 - £NIL).

During the year, no Trustees received any benefits in kind (2019 - £NIL).

During the year, 1 Trustee (2019 - 1) received reimbursement of expenses of £45 (2019 - £103) relating to travel costs.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

10. Staff costs

	2020 £	2019 £
Wages and salaries	3,473	6,055
	3,473	6,055
	3,473	6,055

The average number of persons employed by the charity during the year was as follows:

	2020 No.	2019 No.
Employees	1	1
	1	1
	1	1

No employee received remuneration amounting to more than £60,000 in either year.

11. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost or valuation			
At 1 January 2020	715,000	32,773	747,773
Additions	-	2,323	2,323
	715,000	35,096	750,096
At 31 December 2020	715,000	35,096	750,096
Depreciation			
At 1 January 2020	57,200	7,425	64,625
Charge for the year	14,300	3,471	17,771
	71,500	10,896	82,396
At 31 December 2020	71,500	10,896	82,396
Net book value			
At 31 December 2020	643,500	24,200	667,700
At 31 December 2019	657,800	25,348	683,148

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

11. Tangible fixed assets (continued)

The property was donated to the charity in 2015, at which time it was included at an insurance valuation, being the best estimate available for the value of the gift.

12. Fixed asset investments

	COIF deposit accounts £	National savings income bonds £	National savings investment accounts £	Total £
Cost or valuation				
At 1 January 2020	120,668	10,000	11,965	142,633
Additions	67	-	96	163
At 31 December 2020	120,735	10,000	12,061	142,796
Net book value				
At 31 December 2020	120,735	10,000	12,061	142,796
<i>At 31 December 2019</i>	<i>120,668</i>	<i>10,000</i>	<i>11,965</i>	<i>142,633</i>

13. Debtors

	2020 £	2019 £
Other debtors	2,000	2,000
Prepayments and accrued income	788	1,104
	2,788	3,104

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

14. Creditors: Amounts falling due within one year

	2020	2019
	£	£
Accruals and deferred income	3,120	4,175
	2020	2019
	£	£
Deferred income at 1 January 2020	1,175	3,820
Resources deferred during the year	-	1,175
Amounts released from previous periods	(1,175)	(3,820)
	-	1,175

Deferred income held at 31 December 2019 comprised income received in advance for events.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Unrestricted funds				
Designated funds				
Smythe fund	331	-	-	331
Stoke Ash Development	16,000	-	-	16,000
	<u>16,331</u>	<u>-</u>	<u>-</u>	<u>16,331</u>
General funds				
General Funds - all funds	212,295	69,897	(28,124)	254,068
	<u>228,626</u>	<u>69,897</u>	<u>(28,124)</u>	<u>270,399</u>
Restricted funds				
International travel bursary	217	8,308	(5,564)	2,961
Paul bursary	27,244	259	-	27,503
Stoke Ash property	683,148	-	(17,771)	665,377
Anglian Region Girlguiding L&D Grant	4,994	-	(777)	4,217
	<u>715,603</u>	<u>8,567</u>	<u>(24,112)</u>	<u>700,058</u>
Total of funds	<u><u>944,229</u></u>	<u><u>78,464</u></u>	<u><u>(52,236)</u></u>	<u><u>970,457</u></u>

The transfer from the unrestricted general fund to the Stoke Ash property restricted fund represents the capital additions made in the year to the Stoke Ash property.

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

15. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 January 2019 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Balance at 31 December 2019 £</i>
Unrestricted funds					
Designated funds					
Smythe fund	226	105	-	-	331
Stoke Ash Development	16,000	-	-	-	16,000
	<u>16,226</u>	<u>105</u>	<u>-</u>	<u>-</u>	<u>16,331</u>
General funds					
General Funds - all funds	190,352	91,713	(56,581)	(13,189)	212,295
Total Unrestricted funds	<u>206,578</u>	<u>91,818</u>	<u>(56,581)</u>	<u>(13,189)</u>	<u>228,626</u>
Restricted funds					
International travel bursary	941	14,620	(15,344)	-	217
Paul bursary	26,659	585	-	-	27,244
Stoke Ash property	695,846	-	(17,246)	4,548	683,148
Stoke Ash	4,953	16,686	(30,280)	8,641	-
Growing Guiding grant	146	-	(146)	-	-
Anglian Region Girlguiding L&D grant	-	4,994	-	-	4,994
	<u>728,545</u>	<u>36,885</u>	<u>(63,016)</u>	<u>13,189</u>	<u>715,603</u>
Total of funds	<u><u>935,123</u></u>	<u><u>128,703</u></u>	<u><u>(119,597)</u></u>	<u><u>-</u></u>	<u><u>944,229</u></u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

International Travel Bursary - The International Travel Bursary fund is used to pay the cost of Suffolk girls (aged under 21) selected by the County/Region to attend an International event. The girls are asked to fundraise to top up the bursary.

Paul Bursary - Income from the fund is to pay one third of the commissions grants and for County Residential Training.

Stoke Ash Property - The Stoke Ash property fund balance reflects the book value of the property and any property improvements.

Growing Guiding grant - The Growing Grant was awarded from Anglia Region in respect of the County Action Plan to help growing areas encourage and support Guiders in their roles.

Anglian Region Girlguiding L&D grant - The criteria under which the Anglia Region Girlguiding L&G grant was applied for was new programme training and Archery Instructors courses and equipment.

16. Summary of funds

Summary of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Balance at 31 December 2020 £
Designated funds	16,331	-	-	16,331
General funds	212,295	69,897	(28,124)	254,068
Restricted funds	715,603	8,567	(24,112)	700,058
	<u>944,229</u>	<u>78,464</u>	<u>(52,236)</u>	<u>970,457</u>

Summary of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 December 2019 £
Designated funds	16,226	105	-	-	16,331
General funds	190,352	91,713	(56,581)	(13,189)	212,295
Restricted funds	728,545	36,885	(63,016)	13,189	715,603
	<u>935,123</u>	<u>128,703</u>	<u>(119,597)</u>	<u>-</u>	<u>944,229</u>

SUFFOLK COUNTY GUIDE ASSOCIATION

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020**

17. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	2,323	665,377	667,700
Fixed asset investments	108,115	34,681	142,796
Current assets	163,081	-	163,081
Creditors due within one year	(3,120)	-	(3,120)
Total	<u>270,399</u>	<u>700,058</u>	<u>970,457</u>

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	-	683,148	683,148
Fixed asset investments	110,178	32,455	142,633
Current assets	122,623	-	122,623
Creditors due within one year	(4,175)	-	(4,175)
Total	<u>228,626</u>	<u>715,603</u>	<u>944,229</u>

18. Related party transactions

There are no related party transactions in the year that require disclosure (2019 - £nil).