

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 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 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, 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
		<u>810,496</u>	<u>825,781</u>
Current assets			
Debtors	13	2,788	3,104
Cash at bank and in hand		160,293	119,519
		<u>163,081</u>	<u>122,623</u>
Creditors: amounts falling due within one year	14	(3,120)	(4,175)
Net current assets		<u>159,961</u>	<u>118,448</u>
Total net assets		<u><u>970,457</u></u>	<u><u>944,229</u></u>
Charity funds			
Restricted funds	15	700,058	715,603
Unrestricted funds	15	270,399	228,626
Total funds		<u><u>970,457</u></u>	<u><u>944,229</u></u>

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>

	<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>

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
Total 2019	90,748	15,830	106,578

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
	<u>247</u>	<u>259</u>	<u>506</u>
	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Investment income	426	585	1,011
	<u>426</u>	<u>585</u>	<u>1,011</u>

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
	<u>28,124</u>	<u>24,112</u>	<u>52,236</u>
	<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
	<u>56,581</u>	<u>63,016</u>	<u>119,597</u>

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

	Activities undertaken directly 2019 £	Support costs 2019 £	Total funds 2019 £
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 £	Total funds 2019 £
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
	27,564	30,644

8. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the charity's independent examiner for the independent examination of the charity's annual accounts	3,120	3,000

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
	<u>3,473</u>	<u>6,055</u>

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

	2020 No.	2019 No.
Employees	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
At 31 December 2020	<u>715,000</u>	<u>35,096</u>	<u>750,096</u>
Depreciation			
At 1 January 2020	57,200	7,425	64,625
Charge for the year	14,300	3,471	17,771
At 31 December 2020	<u>71,500</u>	<u>10,896</u>	<u>82,396</u>
Net book value			
At 31 December 2020	<u>643,500</u>	<u>24,200</u>	<u>667,700</u>
At 31 December 2019	<u>657,800</u>	<u>25,348</u>	<u>683,148</u>

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	<u>120,735</u>	<u>10,000</u>	<u>12,061</u>	<u>142,796</u>
Net book value				
At 31 December 2020	<u>120,735</u>	<u>10,000</u>	<u>12,061</u>	<u>142,796</u>
<i>At 31 December 2019</i>	<u>120,668</u>	<u>10,000</u>	<u>11,965</u>	<u>142,633</u>

13. Debtors

	2020 £	2019 £
Other debtors	2,000	2,000
Prepayments and accrued income	788	1,104
	<u>2,788</u>	<u>3,104</u>

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>212,295</u>	<u>69,897</u>	<u>(28,124)</u>	<u>254,068</u>
Total Unrestricted funds	<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).