

SUFFOLK COUNTY GUIDE ASSOCIATION

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

SUFFOLK COUNTY GUIDE ASSOCIATION

CONTENTS

	Page
Reference and administrative details of the charity, its Trustees and advisers	1
Trustees' report	2 - 12
Independent examiner's report	13
Statement of financial activities	14
Balance sheet	15
Notes to the financial statements	16 - 30

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

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	-	-	-
	<u>31,090</u>	<u>6,750</u>	<u>37,840</u>

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

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	<u>12,122</u>	<u>12,122</u>
	<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>	<u>41,103</u>	<u>41,103</u>

5. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Investment income	<u>93</u>	<u>10</u>	<u>103</u>

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

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

	<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

7. Analysis of expenditure by activities

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

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

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
	29,179	24,672

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 £	Total funds 2020 £
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 £	2020 £
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	<i>2020</i>
	£	£
Wages and salaries	4,251	3,473
	4,251	3,473

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

	2021	<i>2020</i>
	No.	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 2021	715,000	35,096	750,096
At 31 December 2021	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
Net book value			
At 31 December 2021	629,200	20,690	649,890
<i>At 31 December 2020</i>	<i>643,500</i>	<i>24,200</i>	<i>667,700</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 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
	<u>120,739</u>	<u>10,000</u>	<u>12,148</u>	<u>142,887</u>
At 31 December 2021	<u>120,739</u>	<u>10,000</u>	<u>12,148</u>	<u>142,887</u>
Net book value				
At 31 December 2021	<u>120,739</u>	<u>10,000</u>	<u>12,148</u>	<u>142,887</u>
<i>At 31 December 2020</i>	<u>120,735</u>	<u>10,000</u>	<u>12,061</u>	<u>142,796</u>

13. Debtors

	2021 £	2020 £
Other debtors	2,000	2,000
Prepayments and accrued income	890	788
	<u>2,890</u>	<u>2,788</u>

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
	<u>16,331</u>	<u>-</u>	<u>-</u>	<u>16,331</u>
General funds				
General Funds - all funds	<u>254,068</u>	<u>43,305</u>	<u>(31,629)</u>	<u>265,744</u>
Total Unrestricted funds	<u>270,399</u>	<u>43,305</u>	<u>(31,629)</u>	<u>282,075</u>
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
	<u>700,058</u>	<u>6,760</u>	<u>(24,726)</u>	<u>682,092</u>
Total of funds	<u><u>970,457</u></u>	<u><u>50,065</u></u>	<u><u>(56,355)</u></u>	<u><u>964,167</u></u>

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
	<u>16,331</u>	<u>-</u>	<u>-</u>	<u>16,331</u>
General funds				
General Funds - all funds	<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>

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

	Balance at 1 January 2019 £	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>

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).