

**SUFFOLK COUNTY GUIDE ASSOCIATION**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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### TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2022

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

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

#### **Objectives and Activities of The Guide Association**

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

#### **a. Charitable purpose**

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

#### **b. Our Vision**

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

#### **c. Our Mission**

Through fun, friendship, challenge and adventure, we empower girls to find their voice, inspiring them to discover the best in themselves and to make a positive difference to their community.

#### **d. Our Values**

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### Objectives and Activities of The Guide Association (continued)

##### Girlguiding UK in the future

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

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

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

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

**The three pillars of the strategy are:**

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

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

**2. Let's develop a rewarding volunteer experience**

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

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

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

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

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

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### Objectives and Activities of The Guide Association (continued)

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

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

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

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

#### Achievements and performance

##### a. Main achievements of the charity

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

##### b. Public Benefit

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### Achievements and performance (continued)

##### c. Risk Assessment

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

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

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

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

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

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### Financial and operational review

##### a. Financial Review and Reserves

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

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

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

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

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

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

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

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

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



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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### **b. Going Concern**

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

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### **c. Operational review**

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

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

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

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

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

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

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

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

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

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

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### **Structure, governance and management**

##### **a. Structure, governance and management**

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

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

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### Structure, governance and management (continued)

##### b. County Development Plan

###### Communication

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

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

###### Membership

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

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

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

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

###### Learning and Development for Volunteers

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

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

###### Adventures

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

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

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### Structure, governance and management (continued)

##### Stoke Ash Guiding Centre

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

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

##### International Opportunities

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

##### 14+ age group

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

##### Girlguiding Inspire 18-30

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

#### Statement of Trustees' responsibilities

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

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

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

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

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

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SUFFOLK COUNTY GUIDE ASSOCIATION

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

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.....  
**Mrs Katherine West**  
County Commissioner

Date: 14th June 2023

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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

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

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

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

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

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

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

Signed:



Dated: 27 June 2022

Giles Kerkham FCA DChA

#### **Larking Gowen LLP**

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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

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.



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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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**BALANCE SHEET  
AS AT 31 DECEMBER 2022**

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

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

*Alison Smith*

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

Date: 14th June 2023

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

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### 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.

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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## 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.

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### 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.

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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## 2. Accounting policies (continued)

### 2.13 Fund accounting

The charity operates restricted, designated and unrestricted funds:

#### *Restricted funds*

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

#### *Unrestricted designated funds*

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

#### *Unrestricted general funds*

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

## 3. Income from donations and legacies

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

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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**4. Income from charitable activities**

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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**5. Investment income**

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

**6. Analysis of expenditure on charitable activities**

**Summary by fund type**

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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**7. Analysis of expenditure by activities**

	<b>Activities undertaken directly 2022 £</b>	<b>Support costs 2022 £</b>	<b>Total funds 2022 £</b>
Total costs	50,794	29,852	<b>80,646</b>

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

**Analysis of direct costs**

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



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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### 7. Analysis of expenditure by activities (continued)

##### Analysis of support costs

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

#### 8. Independent examiner's remuneration

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

#### 9. Trustees remuneration and expenses

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

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

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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**10. Staff costs**

	<b>2022</b> £	<i>2021</i> £
Wages and salaries	5,175	4,251
	<u>5,175</u>	<u>4,251</u>

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

	<b>2022</b> No.	<i>2021</i> No.
Employees	1	1

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

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

**11. Tangible fixed assets**

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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**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 £
<b>Cost or valuation</b>				
At 1 January 2022	120,739	10,000	12,148	142,887
Additions	308	-	1	309
At 31 December 2022	<u>121,047</u>	<u>10,000</u>	<u>12,149</u>	<u>143,196</u>
<b>Net book value</b>				
At 31 December 2022	<u>121,047</u>	<u>10,000</u>	<u>12,149</u>	<u>143,196</u>
At 31 December 2021	<u>120,739</u>	<u>10,000</u>	<u>12,148</u>	<u>142,887</u>

**13. Debtors**

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

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SUFFOLK COUNTY GUIDE ASSOCIATION

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

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14. Creditors: Amounts falling due within one year

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

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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**15. Statement of funds**

**Statement of funds - current year**

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

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**SUFFOLK COUNTY GUIDE ASSOCIATION**

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

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**15. Statement of funds (continued)**

**Statement of funds - prior year**

	<i>Balance at 1 January 2021 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 31 December 2021 £</i>
<b>Unrestricted funds</b>				
<b>Designated funds</b>				
Smythe fund	331	-	-	331
Stoke Ash Development	16,000	-	-	16,000
	<u>16,331</u>	<u>-</u>	<u>-</u>	<u>16,331</u>
<b>General funds</b>				
General Funds - all funds	<u>254,068</u>	<u>43,305</u>	<u>(31,629)</u>	<u>265,744</u>
<b>Total Unrestricted funds</b>	<u>270,399</u>	<u>43,305</u>	<u>(31,629)</u>	<u>282,075</u>
<b>Restricted funds</b>				
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>
<b>Total of funds</b>	<u><u>970,457</u></u>	<u><u>50,065</u></u>	<u><u>(56,355)</u></u>	<u><u>964,167</u></u>

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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

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

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

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

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

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

#### 16. Summary of funds

##### Summary of funds - current year

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

##### Summary of funds - prior year

	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>

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## SUFFOLK COUNTY GUIDE ASSOCIATION

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

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#### 17. Analysis of net assets between funds

##### Analysis of net assets between funds - current year

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

##### Analysis of net assets between funds - prior 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)
<b>Total</b>	<b>282,075</b>	<b>682,092</b>	<b>964,167</b>

#### 18. Related party transactions

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