

ANGLIA REGION OF THE GUIDE ASSOCIATION

England & Wales · Charity number 278508

Details

Other names	THE ANGLIA REGION OF THE GIRL GUIDES ASSOCIATION, GIRL GUIDING ANGLIA
Status	Registered
Legal form	Other
Registered	1979-10-16
Register	View on the Charity Commission register

Contact

Address	7 Great Hautbois Road Coltishall Norfolk NR12 7JN
Phone	01603737357
Email	angliahq@girlguiding-anglia.org.uk
Website	www.girlguiding-anglia.org.uk

Activities

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

Activities: Youth organisation for the furthering of girls and young women

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- Bedford
- Buckinghamshire
- Cambridgeshire
- Central Bedfordshire
- Essex
- Hertfordshire
- Lincolnshire
- Norfolk
- Oxfordshire
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,391,717	£2,339,131	£4,441,813	62
2023-12-31	£1,880,959	£1,730,189	£4,302,207	56
2022-12-31	£1,655,759	£1,635,686	£3,963,113	54
2021-12-31	£1,187,124	£1,317,417	£4,093,578	47
2020-12-31	£1,048,318	£1,160,561	£3,976,099	31

Trustees

Name	Role	Appointed
Karen Johnson	Chair	2023-02-01
Allison Jane Warren		2025-03-15
Angela Ellis		2025-01-27
Carole Davies		2024-01-01
Carolyn Ann Hare		2025-03-15
Claire Course		2020-04-01
GILLIAN PATRICIA LAKE		2024-07-27
Hannah Jeans		2025-05-01
Karen Keeling		2025-11-01
Peter Shields		2025-12-06
Sarah Louise Cheetham		2024-07-27

ANGLIA REGION OF THE GUIDE ASSOCIATION

England & Wales - Charity number 278508

Accounts



Girlguiding
Anglia

Girlguiding Anglia

Annual report 2024



Charity reference & administrative details

Registered charity name	The Guide Association Anglia region	
Operating as	Girlguiding Anglia	
Charity number	278508	
Auditor	Lovewell Blake LLP Bankside 300, Peachman Way, Broadland Business Park Norwich NR7 0LB	
Bankers	Barclays Bank PLC St George House 1 Guildhall Street Cambridge, CB2 3NH	Lloyds Bank PLC 16 Gentleman's Walk Norwich, NR2 1LZ
Chief Commissioner	Karen Johnson	
Management Team	Amanda Bayfield Stephanie Arnold Louise Copley Bonnie Dillaway Fiona Hunter David Maidstone Thiago Vianna Lucy Martin	Executive manager (to 30 June 2025) Deputy executive manager (from 12/04/2024) Retail manager Communications & opportunities manager (to 18/10/2024) Centre and estate manager (to 17/12/2024) Deputy executive manager (from 17/12/2024 to 04/04/25) Interim executive manager (from 04/04/25 to 02/06/25) Executive manager (from 02/06/25) Finance manager (to 20/06/2024) Finance manager (from 1/07/2024 to 30/06/25) Membership support manager
Principal Office & Registered Address	Girlguiding Anglia 7 Great Hautbois Road Coltishall, Norwich Norfolk, NR12 7JN	

Trustees

The trustees are the voting members of the Girlguiding Anglia executive committee. The trustees who have served the charity since 1 January 2024 are as follows:

Karen Johnson	Chief commissioner for Anglia	
Claire Course	Deputy chief commissioner	
Emma Etherington	Treasurer	Until 15 October 2024
Laura Kennard	region appointment / treasurer	From 19 August 2024
Pat Pinington	region appointment	Until 31 December 2024
Fiona Joines	region appointment	Until 30 April 2024
Gill Lake	Chair of finance committee trustee	From 27 July 2024
Bethany Sim	Grassroots trustee	Until 16 March 2024
Ruth Vaughan	External trustee	
Rosemary Jeffery	County commissioner trustee	
Carole Davies	County commissioner trustee	
Katherine West	County commissioner trustee	Until 14 August 2024
Sarah Cheetham	County commissioner trustee	From 27 July 2024
Angela Ellis	Grassroots trustee	From 27 January 2025
Heather Lee	Grassroots trustee	From 27 January 2025
Carolyn Hare	Region appointment	From 15 March 2025
Ally Warren	Region appointment	From 15 March 2025
Hannah Jeans	Girls Advocate Panel (GAP) chair	From 17 May 2025

Trustees' report

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 December 2024.

Statement of trustees' responsibilities

The trustees are responsible for preparing the trustees' annual 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 and 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 the incoming resources and application of resources of the charity 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 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records explain the charity's transactions that 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial may differ from legislation in other jurisdictions.

Structure, governance and management

Girlguiding Anglia comprises twelve guiding counties. It is one of the nine countries and regions of Girlguiding (the operating name of The Guide Association), which is the leading youth organisation for girls and young women in the UK.

Girlguiding Anglia was established by The Guide Association (registered charity number: 306016) ('**Girlguiding**') board of trustees in line with the powers delegated to them as described in Bye Law 8.2.c in the Royal Charter.

'The Guide Association Anglia region' has the operating name '**Girlguiding Anglia**'

Girlguiding Anglia's executive committee is responsible to the Girlguiding executive committee for the direction of the general development of the principles, aims, policy, organisation and rules of The Guide Association, as set out in the current issue of The Royal Charter and Bye-Laws and including Girlguiding policies and procedures.

The day-to-day management of Girlguiding Anglia is delegated to the senior management team with oversight from the chief commissioner.

Girlguiding Anglia will undertake periodic benchmarking of the salary scale and gradings of senior management salaries when they see a need to do so, or at least every 3 years.

The human resources committee will consider a variety of factors when setting any annual increases and reviewing salaries including:

- Inflationary pressures (as measured by the government's Consumer Price Index, Retail Price Index, and any other relevant measures)
- The need to meet legal minimum wage requirements (e.g.) National Living Wage and National Minimum Wage
- Affordability, including the need to build reserves for future investment.
- What is happening to salaries externally in the public, private and third sectors (benchmarking) and the need to address any recruitment or retention difficulties.
- Service and dedication of staff

Recruitment, appointment and training of trustees

Girlguiding Anglia's constitution provides for a minimum of 9 and maximum of 15 trustees, as follows:

- Chief commissioner (chair);
- Deputy chief commissioner (vice chair);
- Region treasurer;
- The chair of the finance committee
- The chair of the Girls' Advocate Panel
- Two to three Anglia region county commissioners;
- One to three Anglia region appointment holders;
- One to two Anglia region grassroots leaders; and
- Up to two external trustees.

The first four roles above are ex-officio roles; whilst the others are elected roles. The appointment of the trustees is constituted as follows:

- the chief commissioner is appointed by the chief guide of Girlguiding;
- the deputy chief commissioner is appointed by the chief commissioner of Girlguiding Anglia;
- the region treasurer is appointed by the Board of trustees, on the recommendation of the chief commissioner;
- the chair of finance committee is appointed by the chief commissioner
- the chair of the Girls' Advocate Panel is appointed by the board of trustees
- the three county commissioner trustees are elected by all the county commissioners within Girlguiding Anglia;
- the three region appointment holder trustees are elected by the board of trustees;
- the grassroot leader trustees are elected by the board of trustees on the recommendation of their county commissioner;
- the external trustees are appointed by the board of trustees.

Upon appointment, all trustees receive training in their duties and responsibilities to the charity and are offered further on-going training opportunities to ensure good governance as appropriate.

Risk management statement

The major risks facing the charity are reviewed and carefully scrutinised by the trustees on a regular basis. Ownership of each of these risks has been identified and systems have been developed in order to take steps to mitigate them. A full risk register, detailing all the risks, owners of the risks and mitigating actions has been compiled and is available at the charity's registered office. Key risk areas (with examples) are:

- Governance, regulatory & compliance (legislative changes, lack of suitable trustees)
- External (safeguarding, international travel restrictions)
- Operational (staff numbers and qualification, equipment malfunction, over subscription to events)
- Financial (insufficient funds, accounting error, fraud)

Mitigating measures that the trustees have introduced include:

- Attending external briefings
- Employing and training competent staff
- Maintenance contracts and equipment insurance for all critical equipment (including IT)
- Specialist committees overseeing each area of the organisation led by experienced people.
- Internal reviews by trustees of areas of the charity
- Tendering for major contracts
- Use of external professionals.

Objectives and activities

The charity's aims and objectives are described in The Royal Charter of The Guide Association 1922. The current statement of purpose and aim of guiding are as follows:

Statement of purpose

Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

The aim of guiding

The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Girlguiding Anglia, as part of Girlguiding, is responsible for enabling and encouraging the fulfilment of the above statement throughout the region and its twelve counties.

Volunteers

We thank all our volunteers. Without their hard work, Girlguiding wouldn't exist. They manage everything from local units to providing skills advice and serving as trustees. We are proud to be a volunteer-led organisation.

Statement of public benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees believe that the activities Girlguiding Anglia undertakes throughout the region, such as events and projects for young members and learning and development opportunities for adults, benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of Girlguiding's aims.

The chair of trustees and chief commissioner's Report on pages 7 to 8 gives details on what has been achieved in 2024.

Chair of trustees' report for 2024

2024 was the year of finance for Girlguiding Anglia and especially within the chief's team. We started the year with the decision to appoint a new member to the chief's team who would be able to support all members on financial matters and so in May, Claire Course (deputy chief commissioner) and I interviewed and appointed Laura Kennard as an assistant chief commissioner. Laura has brought a wealth of experience with her and has supported not only the region office but also our lead volunteers and trustees. In October, Laura led a finance training at our region conference which was followed by trustee training. Since conference, Laura has worked on the induction process with Claire and I and has led trustee training for trustees, lead volunteers and new county commissioners.



As chief commissioner and chair of region trustees, I want to make sure that guiding is accessible to all. In 2024, Girlguiding Anglia received £41,000 from Girlguiding. Driven by Claire Course, this fund supported girls around the region with fees, uniform etc so that we were able to reach out and support as many members as we can.

Anglia had an amazing summer when Hautbois staff held our very first Hautbois Fest which was a sell out and the girls and adults who were able to attend had an amazing time listening to music, trying something new and crafts. We can't wait to see what's in store this year for the Brownie Spectacular event and of course, Hautbois Fest in 2026.

Following a short consultation with our members, we took on the task of reviewing our region constitution in July. The board of trustees were happy and following the seal of approval, we sent it to Girlguiding's trustee board for ratification and was rolled out at the beginning of 2025. Claire Course and I set about interviewing grass roots members to become trustees, and I am delighted that we now have two grassroots trustees and two new region appointment holders.

Charlotte Bennett (assistant chief commissioner), now Charlotte Wright, worked hard throughout 2024 to develop the new Girls' Advocate Panel (GAP). The idea is that the panel will meet regularly and will feed directly into the Executive Board, especially as their chair is a region trustee. We are aiming for all our counties to have a representative on the panel in the very near future. The girls are between the age of 16 and 25.

Chris Skinner (assistant chief commissioner) has worked tirelessly with the international team and I am delighted that 2025 will see several international trips take place. In 2024, there was an adult training at Hautbois where leaders were inspired to lead international events; there were 2 international trips for leaders led by Tina Powell (our International lead volunteer) and a successful international event was held in the autumn.

As a chief's team we are settling into our roles and Chris has taken on the lead role for Complaints and Compliance – not an easy ask but carried with care and support. Chris is looking for volunteers to become complaints and compliance officers to further support our county commissioners.

We are delighted that we have a pool of 6 safe practice liaison volunteers (SPLVs) who provide support to our volunteers when dealing with safeguarding and complaints. A huge thank you to our newly appointed SPLVs who are doing a sterling job.

Supporting our amazing volunteers is paramount and ensuring they have what they need to offer good guiding is so very important to us all and so we have developed our region induction so that lead volunteers, county commissioners and trustees know how we can help them, what we can offer from the staff team and what we all do as a member of the chief's team. Our first induction with county commissioners in October 2024 was well received and will be developed and continued.

In February 2025, we held the Girlguiding Anglia Pyjama Party which saw no less than 21,000 members take part. The event was well organised by a team of volunteers and the staff team led by our very own, Claire Course, who led with enthusiasm and skill to ensure that we held an event that was truly amazing. Packs including activity cards, teddy t-shirts, toothbrushes and a very special badge were sent to all.

We have a number of events coming up this year and as a staff and volunteer team we are working tirelessly to ensure that Girlguiding Anglia sails on in an organisation that is powered by volunteers who are all an inspiration.

A huge thank you to all volunteers who give their time and go above and beyond every day of the year – you are all amazing!



Karen Johnson,
Chief commissioner and chair of trustees



Review of financial position

The financial statements annexed to this report are those of Girlguiding Anglia and reflect the activities the region undertakes. Counties, divisions, districts and units are responsible for their own finances.

The statement of financial activities (SOFA)

Income and expenditure for the year are detailed in the SOFA, together with net gains or losses on investments. These are shown separately for the association's unrestricted funds, which may be used at the discretion of the trustees, and the association's restricted trust and special funds, which must be spent in accordance with the donors' wishes.

Net income before other recognised gains and losses for the year amounted to £52,586 compared with net income of £150,770 in 2023. Total gains on investments amounted to £87,020 compared with £188,324 in 2023.

An important feature of the SOFA is the analysis of expenditure between direct charitable expenditure on the charity's activities and support costs. Direct charitable expenditure represents 84% of the total expenditure, compared with 84% in 2023.

The principal funding sources in 2024 are subscriptions and region activities £1,137,340 (2023 : £756,483) Hautbois Activity Centre £894,974 (2023 : £723,270) and retail trading £204,555 (2023 : £198,800).

Risk and going concern

In 2024, Girlguiding Anglia managed a range of risks influenced by global financial instability, natural disasters and conflicts. Operational risks included workforce changes, prompting a staff restructure in January 2025 to align with our strategic goals.

Access to guiding remains a key risk, addressed through the growth and retention strategy and supported by a £2 million national Department for Culture, Media and Sport (DCMS) grant. Girlguiding Anglia's share of £191,908 is being delivered over a two-year project running to March 2025, with a possible one-year extension under discussion. This funding is enabling the region to expand capacity and improve accessibility to local Guiding.

Volunteer support continues to be a priority, with increased investment in flexible learning through online tools and video conferencing.

All risks are actively monitored by the board of trustees, ensuring strong governance and positioning the charity to remain a going concern.

Investment policy

The investment powers of Girlguiding Anglia are set out in The Royal Charter and Byelaws of The Guide Association 1922. There are no restrictions on the charity's power to invest. An investment strategy is set by the trustees every five years, within an overall agreed policy in which investment is in a low- and medium- risk portfolio, with a view to ensuring that capital appreciation of such investments exceeds inflation over a five-year period. This is monitored regularly.

Reserves policy

Girlguiding Anglia has restricted reserves of £56,269 (2023 : £123,305) as detailed in note 19. These are governed by restrictions when they were received.

In addition, out of the unrestricted reserves of £4,385,544 (2023: £4,178,902) a total of £176,763 has been designated for specific purposes by the charity's trustees (2023 : £141,541). See note 19 for details.

Free reserves represent the working capital of the association available to support short and medium term objectives and to safeguard against unexpected decreases in income. It is the policy of Girlguiding Anglia to maintain unrestricted funds, which are the free reserves of the charity, of around six months' forecast expenditure, including any planned projects or capital expenditure. This policy is reviewed by the board of trustees on an annual basis.

For the year ended 31 December 2024 our free reserves are £1,289,398 (£1,199,754 in 2023) after the deduction of unrestricted tangible assets and investments. Six months' expenditure and capital commitments have been calculated at £1,169,565 (£842,858 in 2023). Any surplus will be carried forward to further the aims of the charity.

Fundraising policy

Girlguiding Anglia does not normally undertake any fundraising activities from the public, either directly or using an agency. As such, we do not currently subscribe to a fundraising code or regulation. We are not aware of any failures, during the year ended 31 December 2024 (2023: none), by the charity or any person acting on its behalf, to comply with any fundraising standards, nor did we receive any complaints about fundraising activity.

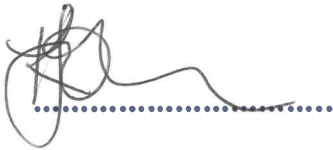
Our staff have been provided with training on how to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy; or which is unreasonably persistent and places undue pressure on a person to give money or other property.

True and fair override

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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

Approval of the annual report

This report was approved on 26 July 2025 and signed on behalf of the board of trustees by Karen Johnson (chief commissioner and chair of trustees)



Independent auditor's report to the trustees of The Guide Association Anglia region (T/A Girlguiding Anglia)

Independent auditor's report to the trustees of The Guide Association Anglia region (T/A Girlguiding Anglia)

Opinion

We have audited the financial statements of The Guide Association Anglia region (the 'charity') for the year ended 31 December 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report², other than the financial statements and our auditor's report thereon. The trustees are responsible for

the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at:

<https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lovewell Blake 04/09/2025

Lovewell Blake LLP, Statutory Auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB

Lovewell Blake LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Statement of financial activities for the year ended 31 December 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income					
Donations and legacies	2	37,034	7,185	44,219	63,229
Income from charitable activities	3	2,192,774	44,095	2,236,869	1,678,553
Other income	4	33,200	-	33,200	103,043
Investment income	5	77,429	-	77,429	36,134
		-----	-----	-----	-----
Total income		2,340,437	51,280	2,391,717	1,880,959
		=====	=====	=====	=====
Expenditure					
Charitable activities	6	2,296,251	42,880	2,339,131	1,730,189
		-----	-----	-----	-----
Total expenditure		2,296,251	42,880	2,339,131	1,730,189
		=====	=====	=====	=====
Net income / (expenditure) before gains and losses		44,186	8,400	52,586	150,770
Net gains on investments	11	87,020	-	87,020	188,324
		-----	-----	-----	-----
Net income / (expenditure)		131,206	8,400	139,606	339,094
Transfer between funds		75,436	(75,436)	-	-
		-----	-----	-----	-----
Net movement in funds		206,642	(67,036)	139,606	339,094
Reconciliation of funds					
Total funds brought forward		4,178,902	123,305	4,302,207	3,963,113
		-----	-----	-----	-----
Total funds carried forward	19	4,385,544	56,269	4,441,813	4,302,207
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The notes on pages 18 to 35 form an integral part of these financial statements.

Balance sheet as at 31 December 2024

	Note	2024		2023	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,298,425		1,232,947
Investments	11		1,797,721		1,710,701
			-----		-----
			3,096,146		2,943,648
Current assets					
Stocks and work in progress	12	20,227		21,535	
Debtors	13	79,126		73,605	
Cash at bank and in hand	22	1,604,558		1,523,557	
		-----		-----	
		1,703,911		1,618,697	
Creditors: Amounts falling due within one year					
	14	(358,244)		(260,138)	
		-----		-----	
Net current assets			1,345,667		1,358,559
			-----		-----
Net assets			4,441,813		4,302,207
The funds of the charity:					
Restricted funds					
			56,269		123,305
Unrestricted funds					
Unrestricted income funds		4,208,781		4,037,361	
Designated funds		176,763		141,541	
		-----		-----	
Total unrestricted funds			4,385,544		4,178,902
			-----		-----
Total charity funds	19		4,441,813		4,302,207
			=====		=====

Approved by the board on 26 July 2025 and signed on its behalf by:



Karen Johnson
Chief commissioner



Laura Kennard
Treasurer

The notes on pages 18 to 35 form an integral part of these financial statements

Statement of cash flows for the year ended 31 December 2024

	Note	2024 £	2023 £
Cash flows from operating activities:			
Net cash used by operating activities	22	271,494	236,309
Cash flows from investing activities:			
Payments to acquire fixed assets	10	(219,442)	(84,011)
Interest received		28,949	26,953
Net cash used in investing activities		(190,493)	(57,058)
Change in cash and cash equivalents in the period		81,001	179,251
Cash and cash equivalents brought forward		1,523,557	1,344,306
Cash and cash equivalents carried forward	23	1,604,558	1,523,557

The notes on pages 18 to 35 form an integral part of these financial statements.

Notes to the financial statements for the year ended 31 December 2024

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared 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) and the Charities Act 2011.

The financial statements have been prepared in accordance with the historical cost convention except for the revaluation of certain fixed asset investments.

Girlguiding Anglia constitutes a public benefit entity as defined by FRS102. The charity is unincorporated and is not part of a group. The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation and issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for the use at the trustees' discretion in furtherance of the objectives of the charity and which have not been designated for any other purpose.

Restricted funds are those donated for use in particular area or for specific purpose, the use of which is restricted to that area of purpose.

Designated funds are unrestricted funds set aside at the discretion of the trustees for the specific purposes.

Further details of each fund are disclosed in note 19.

Income recognition

Income is recognised where there is entitlement, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Donations are recognised only once received, and any conditions that are attached are recognised through placing in appropriate funds (restricted or designated).

Membership subscriptions are received from Girlguiding in April for the year March to February and recognised for the period they relate to. Shop income and income derived from events is recognised as earned (that is, as the related goods or services provided).

Government grants have been recognised where payment has been approved and may not have been received.

Investment income is recognised on a receivable basis.

Expenditure recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Items of property and equipment costing over £1,000 are capitalised at original cost (or valuation if gifted). Where fees have been incurred these are capitalised with the purchase cost and depreciated as the main asset.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset category	Annual rate
Land	Not depreciated
Freehold property	2% on cost
Ancillary buildings	5% on cost
Equipment	10% - 20% on cost
Building improvements	2% on cost

Investments

Fixed asset investments are included at cost of acquisition and then market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales and proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end. The charity does not acquire, or use put options, derivatives or other complex financial instruments.

Stock

Stock is valued at the lower of actual cost (FIFO) and net realisable value, after due regard for obsolete and slow-moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Deferred income is known future income that has already been invoiced or cash received as deposits.

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.

Financial instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost with the exception of fixed assets which are measured at cost less depreciation; and investments in the charity's portfolio, which are measured at fair value as at the balance sheet date using the closing market value. The value of investments as well as their original cost is stated in note 11.

Financial assets include investments in the portfolio, the bank balances, trade debtors, accrued income and other debtors but exclude prepayments and taxation. Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.

Employee benefits

The costs of any unused holiday entitlement is recognised in the period in which the employee’s services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pensions

The charity operates two defined contribution pension schemes. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Grant making

Grants payable are recognised on approval of the grant by the committee with grant making approval as deemed within their terms of reference, and notification to its recipient to have created an obligation to a third party.

Critical accounting estimates and areas of judgement

In the application of the charity’s accounting policies, which are described above, the trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees do not consider that there are any critical judgements in the financial statements.

2. Donations

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
Donations	37,034	7,185	44,219	63,229

Of the restricted donations £7,185 were monies raised by the Friends of Hautbois House to maintain and improve the property and estate.
 £32,069 of the unrestricted donations were by way of legacy.
 Of the £63,229 received in 2023, £7,899 was restricted funds and £55,330 unrestricted.

3 Income from charitable activities

	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Region				
Subscriptions	740,505	-	740,505	650,995
Delivering guiding	352,740	44,095	396,835	105,488
	-----	-----	-----	-----
	1,093,245	44,095	1,137,340	756,483
	-----	-----	-----	-----
Hautbois				
House fees	92,539	-	92,539	99,498
Camp fees	55,727	-	55,727	61,978
Activities	334,614	-	334,614	331,433
Catering	240,629	-	240,629	213,344
Events	171,036	-	171,036	16,882
Other income	429	-	429	135
Guiding grant (from region)	50,440	-	50,440	38,995
Less: Internal regional subsidy	(50,440)	-	(50,440)	(38,995)
	-----	-----	-----	-----
	894,974	-	894,974	723,270
	-----	-----	-----	-----
Retail				
Sales of purchased goods	204,555	-	204,555	198,800
	-----	-----	-----	-----
	2,192,774	44,095	2,236,869	1,678,553
	=====	=====	=====	=====

The £1,678,553 received in 2023, was £1,598,352 of unrestricted funds and £80,201 of restricted funds.

The Guiding grant (from region) is an internal subsidy of £50,440 (2023 : £38,995) and is recognised as both income above and as a grant expense in note 6 as it is provided as a discount for Girlguiding members using the facilities at Hautbois Activity Centre, compared to other organisations.

Events in 2024 included Hautbois Fest and Pleasurewood Hills takeover.

4 Other income

	2024	2023
	Unrestricted	Restricted
Government Energy Grant	33,200	92,983
Pathway Return to Work Grant	-	1,950
National Lottery Million Hours Grant	-	8,110
	<u>33,200</u>	<u>103,043</u>

5 Investment income

	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	2024	2023
	£	£	£	£
Interest on cash deposits	28,949	-	28,949	26,953
Rental income	48,480	-	48,480	9,181
	<u>77,429</u>	<u>-</u>	<u>77,429</u>	<u>36,134</u>

Interest includes money market gains that are treated as interest by Lloyds Bank in payments to the charity.

Rental income relates to two properties on the estate and an internal charge for the region office.

6 Analysis of expenditure on charitable activities

	Region £	Hautbois £	Retail £	2024 £
Direct costs				
Staff costs	233,001	560,028	77,106	870,135
Direct costs and delivering guiding	238,282	360,698	138,984	737,964
Office and establishment	23,967	16,919	2,658	43,544
Bank charges	1,227	-	3,112	4,339
Marketing	-	6,276	126	6,402
Property maintenance	13,738	27,180	-	40,918
Estate maintenance	12,757	-	-	12,757
Grants (note 20)	54,444	-	-	54,444
Depreciation	32,128	-	-	32,128
Irrecoverable VAT	98,905	-	-	98,905
Loss on disposal of fixed assets	82,507	-	-	82,507
Support costs				
Staff costs	183,071	-	-	183,071
Office and establishment	58,678	-	-	58,678
Governance	31,781	6,596	-	38,377
Professional fees	29,059	6,574	-	35,633
Depreciation	39,329	-	-	39,329
	<u>1,132,874</u>	<u>984,271</u>	<u>221,986</u>	<u>2,339,131</u>

In addition to the region's costs of £1,132,874 detailed above, the region has provided an internal subsidy of £50,440 (2023: £38,995) to support the activities of Hautbois (as reflected in note 3).

During the year a review of the fixed asset register was carried out and all fully written off and/or no longer in use assets were written out of the register, resulting in a charge in the year of £82,507.

A review of the VAT position at the year end has resulted in identifying irrecoverable VAT of £98,905 as shown above.

*Governance includes insurance, accounting fees, and costs incurred to ensure health, safety and fire protection are all maintained. They do not include trustee expenses save where they relate to those matters.

Comparatives (2023) are on page 25.

6 Analysis of expenditure on charitable activities (continued)

	Region	Hautbois	Retail	2023
	£	£	£	£
Direct costs				
Staff costs	193,270	505,263	75,415	773,948
Direct costs and delivering guiding	154,021	227,363	132,317	513,701
Office and establishment	13,161	13,361	3,815	30,337
Bank charges	786	-	2,979	3,765
Marketing	-	2,013	376	2,389
Property maintenance	17,321	20,379	-	37,700
Estate maintenance	10,301	-	-	10,301
Grants (Note 20)	16,427	-	-	16,427
Depreciation	70,788	-	-	70,788
Support costs				
Staff costs	148,152	-	-	148,152
Office and establishment	31,814	-	-	31,814
*Governance	35,503	9,298	-	44,801
Professional fees	11,187	2,580	-	13,767
Depreciation	32,299	-	-	32,299
	735,030	780,257	214,902	1,730,189

*Governance is defined on page 23.

7 Trustees' remuneration and expenses

No trustees received any remuneration during the current or previous year.

Nine trustees claimed expenses during the year (2023: 9). The expenses paid to the trustees during the year were travelling expenses and administration costs and these amounted to £5,225 (2023 : £5,472).

8 Net income for the year

	2024	2023
This is stated after charging:	£	£
Operating leases – equipment	1,968	1,221
Auditor’s remuneration;		
– statutory audit accrual	13,750	12,000
– other	6,250	–
Depreciation	71,457	101,579
Loss on disposal of fixed assets	82,507	1,504

9 Staff costs

The aggregate payroll costs of these persons were as follows:	2024	2023
	£	£
Wages and salaries	966,531	853,629
Social security	64,576	51,518
Other pension costs	18,892	16,037
Other staff costs (including temporary cover)	3,207	916
	-----	-----
	<u>1,053,206</u>	<u>922,100</u>

The average number of employees (headcount) during the year was 62 (2023 : 56). The full time equivalent (FTE) was 46 (2023 : 45)

No employees earned over £60,000 (2023 none)

The 8 (eight) management personnel of the charity (2023 : six) received a total amount of employee benefits (including employer pension and National Insurance contributions, inclusive of levy) for their services to the charity of £285,895 (2023 : £253,224)

10 Tangible fixed assets

	Freehold land and buildings	Equipment and machinery	Office equipment	Total
	£	£	£	£
Cost				
As at 1 January 2024	1,952,699	422,761	60,004	2,435,464
Additions	121,566	94,274	3,602	219,442
Disposals	(226,301)	(275,864)	(11,824)	(513,989)
	-----	-----	-----	-----
As at 31 December 2024	1,847,964	241,171	51,782	2,140,917
	-----	-----	-----	-----
Depreciation				
As at 1 January 2024	828,620	324,514	49,383	1,202,517
Charge for the year	32,128	33,895	5,434	71,457
Eliminated on disposals	(143,794)	(275,864)	(11,824)	(431,482)
	-----	-----	-----	-----
As at 31 December 2024	716,954	82,545	42,993	842,492
	-----	-----	-----	-----
Net book value				
As at 31 December 2024	1,131,010	158,626	8,789	1,298,425
	-----	-----	-----	-----
As at 31 December 2023	1,124,079	98,247	10,621	1,232,947
	=====	=====	=====	=====

11 Investments held as fixed assets

	Listed investments 2024	Listed investments 2023
	£	£
Market value		
As at 1 January	1,710,701	1,522,377
Revaluation	87,020	188,324
	-----	-----
As at 31 December	1,797,721	1,710,701
	-----	-----
Net book value		
As at 31 December	1,797,721	1,710,701

Listed investments consist of 6,897.98 accumulation units held in COIF Charities Investment fund (2023 : 6,897.98), these are shown net of management fees of £14,301 (2023 : £14,549) The original cost of these investments was £690,000 (2023 : £690,000).

12 Stock	2024	2023
	£	£
Shop goods for resale	20,227	21,535
	-----	-----
	<u>20,227</u>	<u>21,535</u>

13 Debtors	2024	2023
	£	£
Trade debtors	57,241	54,039
Prepayments	21,885	19,566
	-----	-----
	<u>79,126</u>	<u>73,605</u>

14 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	27,587	17,992
Taxation and social security	67,529	16,939
Accruals and deferred income	254,033	206,959
Other creditors	9,095	18,248
	-----	-----
	<u>358,244</u>	<u>260,138</u>

Included in creditors is deferred income as follows:	2024	2023
	£	£
Deferred income at 1 January	133,153	117,291
Released in the year	(133,153)	(117,291)
Received in the year	234,961	133,153
	-----	-----
Deferred income at 31 December	<u>234,961</u>	<u>133,153</u>

Deferred income relates to member subscriptions, international trips, Hautbois bookings and other events where money has been received relating to future years.

15 Pension scheme

The charity operates two defined contribution pension schemes. The pension cost charge for the period represents contributions payable by the charity to the schemes and amounted to £18,892 (2023 - £16,037).

At the year end contributions for December were outstanding to be paid to the providers of £3,812 (2023 : £3,997)

All pension costs are allocated to unrestricted funds in line with the staffing to which they relate.

The split of pension between direct and support costs depends on the role of the individual within the organisation.

16 Connected charities

The Guide Association, at Buckingham Palace Road, in London, is an umbrella organisation to the region. The region is one of nine separately constituted country/region associations established under the powers of the Royal Charter to administer guiding in each area.

Within Anglia there are twelve county areas of the Guide Association, each further subdivided into divisions, districts and units. Each county, division, district and unit is responsible for their own finances. Girlguiding is an excepted charity but some levels have registered in their own right as a separate charity, mainly because they own property.

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a regional association. The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

17 Lease commitments

At 31 December 2024, the charity's future minimum lease payments under non-cancellable operating leases were:

	2024	2023
	£	£
Within 1 year	716	299
Expiring in 2-5 years	-	-
	-----	-----
	716	299
	=====	=====

18 Related party transactions

In 2024, Swann Construction, a company controlled by the partner of the activity centre and estate manager, Fiona Hunter, provided services to the charity of £20,094 for building work (2023 - £8,923). This was specifically approved by trustees following competitive quotation.

There was £300 outstanding to Swann Construction at the year end (2023 £863)
No other related party transactions took place in the year (2023 : nil).

19 Analysis of funds

	At 1 January 2024 £	Income £	Expenditure £	Other recognised gains/losses £	Transfers £	At 31 December 2024 £
Designated funds						
GGA training at a training /activity centre	16,542	135	-	-	-	16,677
Buchanan (chief's discretion)	316	270	-	-	-	586
Anne Dunford legacy	-	32,069	-	-	-	32,069
Hautbois maintenance	122,379	-	(13,303)	-	15,000	124,076
Leadership training grant	2,304	1,051	-	-	-	3,355
Designated funds	141,541	33,525	(13,303)	-	15,000	176,763
General funds	4,037,361	2,306,912	(2,282,948)	87,020	60,436	4,208,781
Restricted funds						
Friends of Hautbois	10,760	7,185	(2,676)	-	-	15,269
Friends of Hautbois – legacies	43,732	1,764	-	-	(45,496)	-
Children in Need	4,658	1,331	(5,989)	-	-	-
Government Energy Grant	29,940	-	-	-	(29,940)	-
Cost of Living Support	34,215	41,000	(34,215)	-	-	41,000
Restricted funds	123,305	51,280	(42,880)	-	(75,436)	56,269
Total funds	4,302,207	2,391,717	(2,339,131)	87,020	-	4,441,813

19 Analysis of funds (continued)

	At 1 January 2023	Income	Expenditure	Other recognised gains/losses	Transfers	At 31 December 2023
	£	£	£	£	£	£
Designated funds						
GGA training at a training/activity centre	16,383	159	-	-	-	16,542
Buchanan (chief's discretion)	-	316	-	-	-	316
Region start up grant	171	-	(7,768)	-	7,597	-
Hautbois maintenance	70,000	59,565	(7,186)	-	-	122,379
Leadership training grant	1,068	1,236	-	-	-	2,304
	-----	-----	-----	-----	-----	-----
Designated funds	87,622	61,276	(14,954)		7,597	141,541
	-----	-----	-----	-----	-----	-----
General funds	3,824,249	1,626,654	(1,594,269)	188,324	(7,597)	4,037,361
	-----	-----	-----	-----	-----	-----
Restricted funds						
Friends of Hautbois	7,510	4,184	(934)	-	-	10,760
Friends of Hautbois – legacies	43,732	-	-	-	-	43,732
Children in Need	-	4,658	-	-	-	4,658
Pathway return to work	-	1,950	(1,950)	-	-	-
Government Energy Grant	-	92,983	(63,043)	-	-	29,940
Uniformed Youth Fund	-	49,254	(49,254)	-	-	-
Cost of Living Support	-	40,000	(5,785)	-	-	34,215
	-----	-----	-----	-----	-----	-----
Restricted funds	51,242	193,029	(120,966)	-	-	123,305
	-----	-----	-----	-----	-----	-----
Total funds	<u>3,963,113</u>	<u>1,880,959</u>	<u>(1,730,189)</u>	<u>188,324</u>	<u>-</u>	<u>4,302,207</u>

Designated funds are as follows

Girlguiding Anglia training at a training & activity centre bursary, set up as the King George VI Fund this provides grants to adult Leaders in the region to attend a guiding-organised training event at one of the training and activity centres owned by Girlguiding or one of its Countries and regions. Funds are received annually from Girlguiding to support this bursary.

Buchanan – funds from Girlguiding HQ that are at the discretion of the chief commissioner to support Girlguiding.

Anne Dunford legacy – a legacy from Anne Dunford which will be used to enable more girls to experience international travel, as this was her passion, and a tree has been planted at Hautbois in memory of the extensive contribution she made to the activity centre.

Friends of Hautbois – the Friends of Hautbois are an Interest group dedicated to the furtherance of Hautbois. Income is generated through subscriptions and fundraising, which primarily is used to support, upkeep and fund new projects at Hautbois.

They have their own committee and consider requests from the activity centre for support with projects.

Friends of Hautbois legacies – proceeds from legacies received by Friends of Hautbois for the benefit of Hautbois. These may contain specific requests which the committee endeavour to honour.

Children in Need – some funds were received towards the end of 2023 and in 2024. These have been fully expended in 2024.

Government Energy Grant – funds were received towards energy saving measures, these included double glazing and solar panels which have been capitalised in 2024.

Cost of Living Support – funds were received from Girlguiding to support units and individuals struggling with the high cost of living. A committee was formed to agree grants and this started in 2023.

20 Grants made

	2024			2023		
	Institution	Individual	Total	Institution	Individual	Total
Unit start up	3,864	-	3,864	7,770	-	7,770
Property grants	-	-	-	3,000	-	3,000
Cost of Living grant	34,252	-	34,252	5,408	-	5,408
International trips *	-	-	-	-	-	-
Sweetshop	15,599	-	15,599	-	-	-
Outdoor activity	729	-	729	-	45	45
Queens Guide	-	-	-	204	-	204
	54,444	-	54,444	16,382	45	16,427
GG subsidy for Hautbois	50,440	-	50,440	38,995	-	38,995
	104,884	-	104,884	55,377	45	55,422

* In 2024 International trips were restarted, however no grants were made in the year. A full grant process has been agreed by the trustees for 2025 trips and will be reviewed for 2026 and beyond.

21 Net assets by fund

2024	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible assets	1,298,425		1,298,425
Investments	1,797,721	-	1,797,721
Current assets	1,647,642	56,269	1,703,911
Creditors: amounts falling due within one year	(358,244)	-	(358,244)
Net assets	<u>4,385,544</u>	<u>56,269</u>	<u>4,441,813</u>

2023	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Tangible assets	1,232,947	-	1,232,947
Investments	1,710,701	-	1,710,701
Current assets	1,495,392	123,305	1,618,697
Creditors: amounts falling due within one year	(260,138)	-	(260,138)
Net assets	<u>4,178,902</u>	<u>123,305</u>	<u>4,302,207</u>

22 Cash provided by operating activities

	2024	2023
	£	£
Net expenditure for year before capital gains (as per statement of financial activities)	52,586	150,770
Adjusted for		
Depreciation charges	71,457	101,579
Loss on disposal of fixed assets	82,507	1,504
Interest received	(28,949)	(26,953)
Decrease / (increase) in stocks	1,308	(6,203)
(Increase) / decrease in debtors	(5,521)	8,741
Increase in creditors	<u>98,106</u>	<u>6,891</u>
	218,908	85,559
Net cash generated by operating activities	<u>271,494</u>	<u>236,309</u>

23 Analysis of cash and cash equivalents

	2024	2023
	£	£
Cash in hand	<u>1,604,558</u>	<u>1,523,557</u>

24 Net debt reconciliation

	At 1 January 2024	Cashflows	Non-cash changes	At 31 December 2024
Cash at bank	<u>1,523,557</u>	<u>81,001</u>	=	<u>1,604,558</u>

	At 1 January 2023	Cashflows	Non-cash changes	At 31 December 2023
Cash at bank	<u>1,344,306</u>	<u>179,251</u>	=	<u>1,523,557</u>

25 Capital commitments

	2024	2023
	£	£
Expenditure committed as at 31 December	<u>—</u>	<u>35,500</u>

The project to install solar panels on the two main buildings and install batteries was completed in 2024.

This was funded by a Government Energy Grant within the Youth Investment Fund.





**Girlguiding
Anglia**



ANGLIA REGION OF THE GUIDE ASSOCIATION

England & Wales - Charity number 278508

Accounts



Girlguiding
Anglia

Annual Report

Year ended 31 December 2023

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Girlguiding Anglia Annual Report

Year ended 31 December 2023

Charity Reference & Administrative Details

Registered charity name Operating as Charity number	The Guide Association Anglia Region Girlguiding Anglia 278508	
Auditor	Lovewell Blake Bankside 300, Peachman Way, Broadland Business Park Norwich NR7 0LB	
Bankers	Barclays Bank PLC St George House 1 Guildhall Street Cambridge, CB2 3NH	Lloyds Bank PLC 16 Gentleman's Walk Norwich, NR2 1LZ
Chief Commissioners	Tracy Foster Karen Johnson	Until 31st January 2023 From 1st February 2023
Management Team	Amanda Bayfield Louise Copley Bonnie Dillaway Fiona Hunter David Maidstone Lucy Martin	Executive Manager Retail Manager Communications & Opportunities Manager Centre and Estate Manager Finance Manager Membership Support Manager
Principal Office & Registered Address	Girlguiding Anglia 7 Great Hautbois Road Coltishall, Norwich Norfolk, NR12 7JN	

Trustees

The trustees are the voting members of the Girlguiding Anglia Executive Committee. The trustees who have served the charity since 1 January 2023 are as follows:

Tracy Foster	Chief Commissioner for Anglia	Until 31st January 2023
Karen Johnson	Chief Commissioner for Anglia	From 1st February 2023
Andrea Oughton	Deputy Chief Commissioner	Until 15th March 2023
Claire Course	Deputy Chief Commissioner	From 16th March 2023
Claire Course	County Commissioner Trustee	Until 15th March 2023
Emma Etherington	Treasurer	
Pat Pingleton	Region Appointment	
Fiona Joines	Region Appointment	
Bethany Sim	Grassroots Trustee	Until 16th March 2024
Ruth Vaughan	External Trustee	
Karen Keeling	County Commissioner Trustee	Until 2nd December 2023
Rosemary Jeffery	County Commissioner Trustee	From 2nd December 2023
Carole Davies	County Commissioner Trustee	From 1st January 2024
Katherine West	County Commissioner Trustee	

Trustees' Report

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 December 2023.

Statement of the Trustees' Responsibilities

The trustees of Girlguiding Anglia are responsible for preparing the trustees' annual 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 and 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 the incoming resources and application of resources of the charity 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 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards 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 operation.

The trustees are responsible for keeping proper accounting records explain the charity's transactions that 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

Girlguiding Anglia Annual Report

Year ended 31 December 2023

Structure, Governance and Management

Girlguiding Anglia comprises of twelve guiding counties. It is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women in the UK.

In accordance with Bye-Law 9.2(c) of The Royal Charter and Bye-Laws of The Guide Association 1922, Girlguiding Anglia's Executive Committee is responsible to the Girlguiding Executive Committee for the direction of the general development of the principles, aims, policy, organisation and rules of The Guide Association, as set out in the current issue of: The Royal Charter and Bye-Laws; The Guiding Manual; and The Guiding Handbook.

The day-to-day management of Girlguiding Anglia is delegated to the senior management team of Executive Manager, Finance Manager, Membership Support Manager, Communications & Opportunities Manager, Activity Centre and Estate Manager, and Retail Manager, with oversight from the Chief Commissioner.

Girlguiding Anglia will undertake periodic benchmarking of the salary scale and gradings of senior management salaries when they see a need to do so, or at least every 3 years.

The Human Resources Committee will consider a variety of factors when setting any annual increases and reviewing salaries including:

- Inflationary pressures (as measured by the government's Consumer Price Index, Retail Price Index, and any other relevant measures)
- The need to meet legal minimum wage requirements (e.g.) National Living Wage and National Minimum Wage
- Affordability, including the need to build reserves for future investment.
- What is happening to salaries externally in the public, private and third sectors (benchmarking) and the need to address any recruitment or retention difficulties.

Recruitment, Appointment and Training of Trustees

Girlguiding Anglia's constitution provides for a total of 12 trustees, as follows:

- Chief Commissioner;
- Deputy Chief Commissioner;
- Region Treasurer;
- Three Anglia Region County Commissioners;
- Two Anglia Region appointment holders;
- Three Anglia Region grassroots leaders; and
- One external Trustee.

Girlguiding Anglia Annual Report

Year ended 31 December 2023

The first three roles above are ex-officio roles; whilst the others are elected roles. The appointment of the trustees is constituted as follows:

- the Chief Commissioner is appointed by the Chief Guide of Girlguiding;
- the Deputy Chief Commissioner is appointed by the Chief Commissioner of Girlguiding Anglia;
- the Region Treasurer is appointed by the Board of Trustees, on the recommendation of the Chief Commissioner;
- the three County Commissioner trustees are elected by all the County Commissioners within Girlguiding Anglia;
- the two Region appointment holder trustees are elected by the Board of Trustees;
- the grassroot leader trustees are elected by all adult members within Girlguiding Anglia;
- and the external trustee is appointed by the Board of Trustees.

Upon appointment, all trustees receive training in their duties and responsibilities to the charity and are offered further on-going training opportunities to ensure good governance as appropriate. In addition, Girlguiding Anglia has developed an online trustee resource, providing information and good practice guidance covering all aspects of the trustee role.

Risk Management Statement

The major risks facing the charity are reviewed and carefully scrutinised by the trustees on a regular basis, with additional scrutiny due to the Coronavirus situation and the impacts on Girlguiding. Ownership of each of these risks has been identified and systems have been developed in order to take steps to mitigate them. A full risk register, detailing all the risks, owners of the risks and mitigating actions has been compiled and is available at the charity's registered office. Key risk areas (with examples) are:

- Governance, Regulatory & Compliance (Legislative change, lack of suitable trustees)
- External (Safeguarding, Coronavirus, international travel restrictions)
- Operational (Staff numbers and qualification, equipment malfunction, over subscription to events)

Financial (Insufficient funds, accounting error, fraud, income exceeding expectations) Mitigation measures that the Trustees have introduced include:

- Attending external briefings
- Employing and training competent staff
- Maintenance contracts and equipment insurance for all critical equipment (including IT)
- Specialist committees overseeing each area of the organisation led by experienced people.
- Internal reviews by Trustees of areas of the business
- Tendering for major contracts
- Use of external professionals.

Girlguiding Anglia Annual Report

Year ended 31 December 2023

Objectives and Activities

The charity's aims and objectives are described in The Royal Charter of The Guide Association 1922. The current Statement of Purpose and aim of guiding are as follows:

Statement of Purpose

Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

The Aim of Guiding

The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Girlguiding Anglia, as part of Girlguiding, is responsible for enabling and encouraging the fulfilment of the above statement throughout the Region and its twelve Counties.

Volunteers

We are so grateful to all our volunteers, without their dedication and energy there would be no Girlguiding as they run every aspect from unit level, through advising on specific skills up to Trustee level. We are proud to be an organisation run by volunteers.

Statement of Public Benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees believe that the activities Girlguiding Anglia undertakes throughout the Region, such as events and projects for young members and learning and development opportunities for adults, benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of Girlguiding's aims.

The Chair of Trustees and Chief Commissioner's Report on pages 6 to 7 gives details on what has been achieved in 2023.

Chair of Trustees' Report for 2023

I am beyond excited and proud to write my first Chair of Trustees Report report as Anglia Chief Commissioner and Chair of Trustees. It's an honour to represent Girlguiding Anglia and to meet volunteers across our region. You're all amazing...pass it on.



One of the first events I took part in, as newly appointed chief commissioner was the launch of our Pass it On recruitment campaign which saw members of the region take part in a sponsored abseil down the side of the Forum in Norwich. I was proud to be part of such an amazing event but nervous to abseil down the Forum. Hanging off the side of the building and pausing with a smile for a photo was, I can say it now, hilarious!

We were lucky to secure some funding towards this initiative. The Pass it On campaign was chosen because of its simplicity, eye catching nature and because it thanks all members for the inspirational work they do week in, week out.

Very early on, I interviewed and appointed a great Chief's team. My aim is to reach out to each and everyone of you and support you all as much as I can. This is only possible with a fabulous team around me. Claire Course is my deputy chief; Chris Skinner is one my assistant chiefs and Charlotte Bennett is also an assistant chief. We have all now moulded into our role and sit on various committees in the region. Last July, Claire and I worked on the structure of the region and the lead volunteers. We now have three strands of our delivery team: membership support, outdoor and adventure opportunities, and learning and development. We have volunteer team leaders who head up the teams and sit on our Membership Experience Committee (MEC) which is chaired by Claire. The office structure has been mirrored in a similar way and senior managers join the MEC for clear communication and insight, and so that we can ensure that the staff capacity is managed carefully.

At the end of September 2023, the chief's team worked with Rosie Spencer, our region president, to welcome the region vice presidents to Hautbois for a VP lunch. We discussed what they would like to do as VPs and how they can support us in our roles. I learnt a lot from their collective experiences and feel excited by the ideas that were born.



I was excited when October came around and I attended my first region conference as chief. We shared information about us as a chief's team and looked at our plans for the next five years. Top of the agenda was supporting and including all members of the region. One of our region trainers led a session on inclusion and we worked together to consider how the importance of inclusion and cannot be underestimated and how we include our members will continue to be at the heart of all that we do.

January saw the first MEC weekend held at Hautbois: an opportunity for all region lead volunteers to come together and work on initiatives for the year ahead. It was a great opportunity for our amazing lead volunteers to network and collaborate with office staff and discuss what plans are underway to ensure that all members of the teams are communicated with effectively.

Girlguiding Anglia Annual Report

Year ended 31 December 2023

In February, we held a stay away weekend for County Commissioners and their assistants. We wanted to work as a team to look at the role of assistant county commissioners and how we could support them in their roles. We had a lovely weekend, built relationships and encouraged firm friendships.



Chris Skinner is supporting the International Team which is ably led by Tina Powell and Pauline Hall. Together, and with the chief's team, a five year international plan has been put together to very firmly put international back on the agenda following the Pandemic. A leaders' 'training' weekend at Hautbois for anybody interested in running or wanting more information on running/assisting at an international event was well represented and well received. 2024 will see (for the first time since Covid restrictions)

County international selection events in order to find girls suitable to put forward for Region selection. From these selection events, the girls will be offered trips in 2025 to the Azores and Morocco or trips in 2026 further afield to Canada and Mexico. There will be two adult trips in 2024 to Switzerland (2 trips due to the popularity) and a trip to Sangam.

Claire Course has worked with members of the finance committee to award grants across the region to support with the cost of living. This was a pot of money that we received late last year and have now been able to support many units with most of the payments going out in early 2024. 2023 was a record year for grant funding at region level with many projects, like the uniformed youth fund project and the youth investment fund sustainability grant. These grants have enabled us to create so many more opportunities for members all across Anglia.

We are proud of the work we have completed in region this year. We have built stronger working relationships with volunteers and staff so that they feel supported in order to help them do their best in their roles.

Our aim as a chief's team is to reach out and support as many members of the region as we can - we hope to achieve this over the coming four years.

Anglia is a truly amazing and inspirational region to be a part of and lead. I would like to thank you all for the wonderful opportunities and adventures you offer all our young members on a weekly basis. You're brilliant...Pass it on.

Karen Johnson,
Chief Commissioner and Chair of Trustees
Date 19th May 2024



Review of Financial Position

The financial statements annexed to this report are those of Girlguiding Anglia and reflect the activities the Region undertakes. Counties, Divisions, Districts and units are responsible for their own finances.

The Statement of Financial Activities (SOFA)

Income and expenditure for the year are detailed in the SOFA, together with net gains or losses on investments. These are shown separately for the Association's unrestricted funds, which may be used at the discretion of the trustees, and the Association's restricted trust and special funds, which must be spent in accordance with the donors' wishes.

Net income before other recognised gains and losses for the year amounted to £150,770 compared with net income of £20,073 in 2022. Total gains on investments amounted to £188,324 compared with losses of £150,538 in 2022.

An important feature of the SOFA is the analysis of expenditure between direct charitable expenditure on the charity's activities and support costs. Direct charitable expenditure represents 84% of the total expenditure, compared with 88% in 2022. The principal funding sources in 2023 are subscriptions and Region activities £756,483 (2022 : £607,792) Hautbois Activity Centre £723,270 (2022 : £807,655) and Retail Trading £198,800 (2022 : £199,353).

Risk, Coronavirus and Going Concern

The major risks facing Girlguiding Anglia in 2023 continued to be the changes brought by Coronavirus, with the additional economic strains of the conflict in the Ukraine. This as with all risks was, and continues to be, continually reviewed and scrutinised by members of the Board of Trustees. These risks are reviewed, and systems revised at meetings during the year involving the trustees and senior managers.

Another key risk for Girlguiding is that the girls and young women who want to join us do not have access to guiding. We are managing this risk through the existing Growth and Retention strategy and this has been further enhanced with the result of a national application to the DCMS for funds to offer more places. Girlguiding Anglia's share of this is £191,908.

Supporting our volunteers has also caused a shift in emphasis by increasing the learning and development opportunities for our volunteers through video conference software and on-line engagement.

These contingency plans mean that Trustees remain comfortable that even through the current economic situation we remain a going concern.

Investment Policy

The investment powers of Girlguiding Anglia are set out in The Royal Charter and Byelaws of The Guide Association 1922. There are no restrictions on the charity's power

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to invest. An investment strategy is set by the trustees every five years, within an overall agreed policy in which investment is in a low- and medium- risk portfolio, with a view to ensuring that capital appreciation of such investments exceeds inflation over five-year period.

Our investments did not perform as well as we had hoped in 2022, due to the Ukraine situation. The Trustees reviewed the performance and felt the strategy should remain unchanged and we should wait for a recovery before changing the policy. This was justified in 2023 as the investment recovered.

Reserves Policy

Girlguiding Anglia has Restricted Reserves of £123,305 (2022 : £51,242) as detailed in Note 19. These are governed by restrictions when they were received.

In addition out of the Unrestricted Reserves of £4,178,902 (2022 : £3,911,871) a total of £141,541 has been designated for specific purposes by the charity's trustees (2022 : £87,622). See Note 19 for details.

Free reserves represent the working capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. It is the policy of Girlguiding Anglia to maintain unrestricted funds, (after allowing for fixed assets) which are the free reserves of the charity that exceed the next six months forecast expenditure including any planned projects or capital expenditure. This policy is reviewed by the Board of Trustees on an annual basis and in times of uncertainty may be varied.

For the year ended 31 December 2023 our free reserves are £1,358,559 (£1,137,475 in 2022) after the deduction of unrestricted tangible assets and investments. Six months expenditure and capital commitments have been calculated at £842,858 (£861,964 in 2022).

The current level of reserves remains significantly higher than these commitments, however the Trustees feel that the additional expenditure required to grow guiding activities across the region means the level of reserves is appropriate, and would allow for any drop in income..

Fundraising Policy

Girlguiding Anglia does not normally undertake any fundraising activities from the public, either directly or using an agency. As such, we do not currently subscribe to a fundraising code or regulation. We are not aware of any failures, during the year ended 31 December 2023 (2022 : none), by the charity or any person acting on its behalf, to comply with our fundraising standards, nor did we receive any complaints about fundraising activity.

Girlguiding Anglia Annual Report

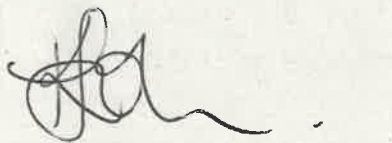
Year ended 31 December 2023

Our staff have been provided with training on how to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy; or which is unreasonably persistent and places undue pressure on a person to give money or other property.

True and Fair Override

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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

This Report was approved on 19th May 2024 and signed on behalf of the Board of Trustees by Karen Johnson (Chief Commissioner and Chair of Trustees)



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Independent Auditor's Report to the Trustees of The Guide Association Anglia Region (T/A Girlguiding Anglia)

Independent Auditor's Report to the Trustees of The Guide Association Anglia Region (T/A Girlguiding Anglia)

Opinion

We have audited the financial statements of The Guide Association Anglia Region (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report², other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

Girlguiding Anglia Annual Report

Year ended 31 December 2023

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance;
- Enquiry of entity staff compliance functions to identify any instances of non-compliance with laws and regulations;

Girlguiding Anglia Annual Report

Year ended 31 December 2023

- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Lovewell Blake LLP
Lovewell Blake LLP, Statutory Auditor
Bankside 300
Peachman Way
Broadland Business Park
Norwich
NR7 0LB
28/06/2024

Lovewell Blake LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

Girlguiding Anglia Annual Report

Year ended 31 December 2023

Statement of Financial Activities for the year ended 31 December 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Income					
Donations and legacies	2	54,387	8,842	63,229	14,326
Income from charitable activities	3	1,598,352	80,201	1,678,553	1,614,800
Other income	4	-	103,043	103,043	9,225
Investment income	5	35,191	943	36,134	17,408
Total income		<u>1,687,930</u>	<u>193,029</u>	<u>1,880,959</u>	<u>1,655,759</u>
Expenditure					
Charitable activities	6	1,609,223	120,966	1,730,189	1,635,686
Total expenditure		<u>1,609,223</u>	<u>120,966</u>	<u>1,730,189</u>	<u>1,635,686</u>
Net income / (expenditure) before gains and losses		78,707	72,063	150,770	20,073
Net gains / (losses) on investments	11	188,324	-	188,324	(150,538)
Net income / (expenditure)		267,031	72,063	339,094	(130,465)
Net movement in funds		267,031	72,063	339,094	(130,465)
Reconciliation of funds					
Total funds brought forward		3,911,871	51,242	3,963,113	4,093,578
Total funds carried forward	19	<u>4,178,902</u>	<u>123,305</u>	<u>4,302,207</u>	<u>3,963,113</u>

All income and expenditure derive from continuing activities.

The notes on pages 17 to 36 form an integral part of these financial statements.

Girlguiding Anglia Annual Report

Year ended 31 December 2023

Balance Sheet as at 31 December 2023

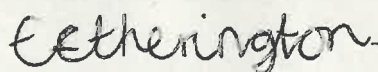
	Note	2023		2022	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,232,947		1,252,019
Investments	11		1,710,701		1,522,377
			<u>2,943,648</u>		<u>2,774,396</u>
Current assets					
Stocks and work in progress	12	21,535		15,332	
Debtors	13	54,039		62,780	
Cash at bank and in hand	22	1,523,557		1,344,306	
		<u>1,599,131</u>		<u>1,422,418</u>	
Creditors: Amounts falling due					
within one year	14	(240,572)		(233,701)	
Net current assets					
			<u>1,358,559</u>		<u>1,188,717</u>
Net assets					
			<u>4,302,207</u>		<u>3,963,113</u>
The funds of the charity:					
Restricted funds					
			123,305		51,242
Unrestricted funds					
Unrestricted income funds		4,037,361		3,824,249	
Designated funds		141,541		87,622	
			<u>4,178,902</u>		<u>3,911,871</u>
Total unrestricted funds			<u>4,178,902</u>		<u>3,911,871</u>
Total charity funds	19		<u>4,302,207</u>		<u>3,963,113</u>

Approved by the Board on

and signed on its behalf by:



Karen Johnson
Chief Commissioner



Emma Etherington
Treasurer

The notes on pages 17 to 36 form an integral part of these financial statements

Statement of cash flows for the year ended 31 December

	Note	2023 £	2022 £
Cash flows from operating activities:			
Net cash used by operating activities	22	236,309	222,943
Cash flows from investing activities:			
Payments to acquire fixed assets	10	(84,011)	(28,143)
Interest received		26,953	1,202
Net cash used in investing activities		(57,058)	(26,941)
Change in cash and cash equivalents in the period		179,251	196,002
Cash and cash equivalents brought forward		1,344,306	1,148,304
Cash and cash equivalents carried forward	23	1,523,557	1,344,306

The notes on pages 17 to 36 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2023

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

Girlguiding Anglia constitutes a public benefit as defined by FRS102. The charity is unincorporated and is not part of a group. The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Specific points relating to the current year are made on page 8. The trustees make this assessment in respect of a period of at least one year from the date of authorisation and issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for the use at the Trustees' discretion in furtherance of the objectives of the charity and which have not been designated for any other purpose.

Restricted funds are those donated for use in particular area or for specific purpose, the use of which is restricted to that area of purpose.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for the specific purposes.

Further details of each fund are disclosed in note 19.

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Income Recognition

Income is recognised where there is entitlement, it is probable that the income will be received, and the amount can be measured with sufficient reliability. Donations are recognised only once received, and any conditions that are attached are recognised through placing in appropriate funds (restricted or designated).

Membership subscriptions are received from Girlguiding in April for the year March to February and recognised for the period they relate to. Shop income and income derived from events is recognised as earned (that is, as the related goods or services provided).

Government grants have been recognised where payment has been approved and may not have been received.

Investment income is recognised on a receivable basis.

Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Tangible Fixed Assets

Items of property and equipment costing over £1,000 are capitalised at original cost (or valuation if gifted). Where fees have been incurred these are capitalised with the purchase cost and depreciated as the main asset. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Category	Annual Rate
Land	Not depreciated
Freehold Property	2% on cost
Ancillary buildings	5% on cost
Equipment	20% on cost
Building improvements	2% on cost

Investments

Fixed asset investments are included at cost of acquisition and then market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales and proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end. The Charity does not acquire, or use put options, derivatives or other complex financial instruments.

Stock

Stock is valued at the lower of actual cost (FIFO) and net realisable value, after due regard for obsolete and slow-moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution is not included in the statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Deferred income is known future income that has already been invoiced or cash received as deposits.

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.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost with the exception of fixed assets which are measured at cost less depreciation; and investments in the charity's portfolio, which are measured at fair value as at the balance sheet date using the closing market value. The value of investments as well as their original cost is stated in note 11.

Financial assets include investments in the portfolio, the bank balances, trade debtors, accrued income and other debtors but exclude prepayments and taxation.

Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.

Termination Costs

Termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either:

- Terminate the employment of an employee or group of employees before the normal retirement date; or
- Provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Pensions

The charity operates two defined contribution pension schemes. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Grant Making

Grants payable are recognised on approval of the grant by the committee with grant making approval as deemed within their terms of reference, and notification to its recipient to have created an obligation to a third party.

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Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, which are described above, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider that there are any critical judgements in the financial statements.

2. Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Donations	54,387	8,842	63,229	14,326

Of the restricted donations £4,184 were monies raised by the Friends of Hautbois House to maintain and improve the property and estate. A further £4,658 related to Children in Need.

£50,168 of the unrestricted donations were by way of legacy.

Of the £14,326 received in 2022, £13,235 was restricted funds and £1,091 unrestricted.

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3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Region				
Subscriptions	650,995	-	650,995	511,811
Delivering guiding	25,287	80,201	105,488	95,981
	<u>676,282</u>	<u>80,201</u>	<u>756,483</u>	<u>607,792</u>
Hautbois				
House fees	99,498	-	99,498	99,113
Camp fees	61,978	-	61,978	106,613
Activities	331,433	-	331,433	398,206
Catering	213,344	-	213,344	185,379
Events	16,882	-	16,882	17,364
Other income	135	-	135	980
Guiding grant (from Region)	38,995	-	38,995	30,220
Less: Internal Regional Subsidy	(38,995)	-	(38,995)	(30,220)
	<u>723,270</u>	<u>-</u>	<u>723,270</u>	<u>807,655</u>
Retail				
Sales of purchased goods	198,800	-	198,800	199,353
	<u>198,800</u>	<u>-</u>	<u>198,800</u>	<u>199,353</u>
	<u>1,598,352</u>	<u>80,201</u>	<u>1,678,553</u>	<u>1,614,800</u>

The £1,614,800 received in 2022, was all unrestricted funds.

The Guiding grant (from Region) is an internal subsidy of £38,995 (2022 : £30,220) and is recognised as both income above and as a grant expense in note 6 as it is provided as a discount for Girlguiding members using the facilities at Hautbois Activity Centre, compared to other organisations.

Of the restricted funds figure of £80,201 an amount of £49,254 relates to a Girlguiding project for the DCMS Uniformed Youth Fund to increase the number of young people in uniformed activities.

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In a project over four years 2022-25 eight uniformed organisations are creating more than 20,000 new places. Girlguiding Anglia received £49,254 in 2023 and are targeting 780 new girl places over that period by starting new units and expanding existing units in IMD 1-5 areas of the Region.

4 Other Income

	2023 Restricted	2022 Unrestricted
Government Energy Grant	92,983	-
Pathway Return to Work Grant	1,950	-
National Lottery Million Hours Grant	8,110	-
Apprenticeship Scheme	-	6,193
Kickstart Scheme	-	3,032
	103,043	9,225

5 Investment income

	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2023	2022
	£	£	£	£
Interest on cash deposits	26,010	943	26,953	1,202
Rental income	9,181	-	9,181	16,206
	35,191	943	36,134	17,408

Interest includes money market gains that are treated as interest by Lloyds Bank in payments to the charity.

Rental income relates to two properties rented to tenants.

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6 Analysis of expenditure on charitable activities

	Region £	Hautbois £	Retail £	2023 £
Direct costs				
Staff costs	193,270	505,263	75,415	773,948
Direct costs and Delivering Guiding	154,021	227,363	132,317	513,701
Office and establishment	13,161	13,361	3,815	30,337
Bank charges	786	-	2,979	3,765
Marketing		2,013	376	2,389
Property maintenance	17,321	20,379	-	37,700
Estate maintenance	10,301	-	-	10,301
Grants (Note 20)	16,427	-	-	16,427
Depreciation	70,788	-	-	70,788
Support Costs				
Staff costs	148,152	-	-	148,152
Office and establishment	31,814	-	-	31,814
Governance	35,503	9,298	-	44,801
Professional fees	11,187	2,580	-	13,767
Depreciation	32,299	-	-	32,299
	<u>735,030</u>	<u>780,257</u>	<u>214,902</u>	<u>1,730,189</u>

In addition to the Region's costs of £735,030 detailed above, the Region has provided an internal subsidy of £38,995 (2022: £30,220) to support the activities of Hautbois (as reflected in note 3).

*Governance includes insurance, accounting fees, and costs incurred to ensure health, safety and fire protection are all maintained. They do not include Trustee expenses save where they relate to those matters.

Comparatives (2022) are on page 25.

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6 Analysis of expenditure on charitable activities continued

	Region	Hautbois	Retail	2022
	£	£	£	£
Direct costs				
Staff costs	232,431	435,095	65,792	733,318
Direct costs and Delivering Guiding	133,102	210,348	140,581	484,031
Office and establishment	33,822	7,826	358	42,006
Bank charges	1,580	1,401	889	3,870
Marketing	-	2,020	-	2,020
Professional fees	9,803	80	-	9,883
Property maintenance	1,548	19,482	-	21,030
Estate maintenance	11,474	-	-	11,474
Grants (Note 20)	53,636	-	-	53,636
Depreciation	70,608	-	-	70,608
Support Costs				
Staff costs	109,964	-	-	109,964
Office and establishment	16,014	-	-	16,014
*Governance	38,093	4,958	-	43,051
Professional fees	463	913	-	1,376
Depreciation	33,405	-	-	33,405
	<u>745,943</u>	<u>682,123</u>	<u>207,620</u>	<u>1,635,686</u>

*Governance is defined on page 24.

7 Trustees' remuneration and expenses

No Trustees received any remuneration during the current or previous year.

Nine trustees claimed expenses during the year (2022 : 8). The expenses paid to the trustees during the year were travelling expenses and administration costs and these amounted to £5,472 (2022 : £4,984).

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8 Net income for the year

	2023	2022
This is stated after charging:	£	£
Operating leases - equipment	1,221	2,436
Auditor's remuneration;		
- statutory audit accrual	12,000	12,600
Depreciation	101,579	104,013
Provision against stock for rebranding exercise	-	5,000

9 Staff costs

The aggregate payroll costs of these persons were as follows:	2023	2022
	£	£
Wages and salaries	853,629	787,284
Social security	51,518	41,178
Other pension costs	16,037	14,045
Other staff costs (including temporary cover)	916	775
	<u>922,100</u>	<u>843,282</u>

The average number of employees (headcount) during the year was 56 (2022 : 54). The full time equivalent (FTE) was 45 (2022 : 43)

No employees earned over £60,000 (2022 none)

The six key management personnel of the Charity (2022 five) received a total amount of employee benefits (including employer pension and National Insurance contributions, inclusive of levy) for their services to the charity of £253,224 (2022 : £208,468)

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10 Tangible Fixed Assets

	Freehold Land and Buildings £	Equipment and Machinery £	Office Equipment £	Total £
Cost				
As at 1 January 2023	1,952,699	340,245	60,013	2,352,957
Additions	-	82,516	1,495	84,011
Disposals	-	-	(1,504)	(1,504)
As at 31 December 2023	1,952,699	422,761	60,004	2,435,464
Depreciation				
As at 1 January 2023	757,833	296,159	46,946	1,100,938
Charge for the year	70,787	28,355	3,942	103,084
Eliminated on Disposals	-	-	(1,504)	(1,504)
As at 31 December 2023	828,620	324,514	49,383	1,202,517
Net book value				
As at 31 December 2023	1,124,079	98,247	10,621	1,232,947
As at 31 December 2022	1,194,866	44,086	13,067	1,252,019

11 Investments held as fixed assets

	Listed Investments 2023 £	Listed Investments 2022 £
Market value		
As at 1 January	1,522,377	1,672,915
Revaluation	188,324	(150,538)
As at 31 December	1,710,701	1,522,377
Net book value		
As at 31 December	1,710,701	1,522,377

Listed investments consist of 6,897.98 accumulation units held in COIF Charities Investment fund (2022 : 6,897.98), these are shown net of management fees of £14,549 (2022 : £9,586) The original cost of these investments was £690,000 (2022 : £690,000).

12 Stock

	2023 £	2022 £
Shop goods for resale	21,535	15,332
	21,535	15,332

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A provision of £5,000 was made in 2022 against items that had to be disposed of following Girlguiding's rebranding exercise. No provision has been made in 2023.

13 Debtors	2023	2022
	£	£
Trade debtors	54,039	55,337
Taxation	-	7,443
	<u>54,039</u>	<u>62,780</u>

14 Creditors: Amounts falling due within one year	2023	2022
	£	£
Trade creditors	17,992	35,811
Taxation and social security	-	13,464
Accruals and deferred income	204,332	171,937
Other creditors	18,248	12,489
	<u>240,572</u>	<u>233,701</u>

Included in creditors is deferred income as follows:	2023	2022
	£	£
Deferred income at 1 January	117,291	141,321
Released in the year	(117,291)	(141,321)
Received in the year	133,153	117,291
Deferred income at 31 December	<u>133,153</u>	<u>117,291</u>

Deferred income relates to member subscriptions, international trips, Hautbois bookings and other events where money has been received relating to future years.

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15 Pension scheme

The charity operates two defined contribution pension schemes. The pension cost charge for the period represents contributions payable by the charity to the schemes amounted to £16,037 (2022 - £14,046).

At the year end contributions for December were outstanding to be paid to the providers of £3,997 (2022 : £5,038).

All pension costs are allocated to unrestricted funds in line with the staffing to which they relate.

The split of pension between direct and support costs depends on the role of the individual within the organisation.

16 Connected Charities

The Guide Association at Buckingham Palace Road, in London.

The Guide Association is an umbrella organisation to the Region. The Region is one of nine separately constituted County/Region Associations established under the powers of the Royal Charter to administer guiding in each area.

Within Anglia there are twelve county areas of the Guide Association, each further subdivided into divisions, districts and units. Each county, division, district and unit is responsible for their own finances; some being registered in their own right as a separate charity.

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

17 Lease commitments

At 31 December 2023, the charity's future minimum lease payments under non-cancellable operating leases were:

	2023 £	2022 £
Within 1 year	299	1,283
Expiring in 2-5 years	-	299
	<u>299</u>	<u>1,582</u>

18 Related Party Transactions

In 2023 the partner of the Activity Centre and Estate Manager provided services to the charity of £8,923 for building work (2022 - £1,780). This was specifically approved by Trustees following competitive quotation.

There was £863 outstanding to him at year end (2022 nil)

In addition the son and daughter of the Activity Centre and Estate Manager are employed by the charity. One as a seasonal activity instructor between studies, and

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one from May 2023 as the Assistant to the Executive team. The Activity Centre and Estate Manager was not involved in the recruitment process, or the direct management of either of them.

No other related party transactions took place in the year (2022 : nil)

19 Analysis of funds

	At 1 January 2023 £	Income £	Expenditur e £	Other recognised gains/losses £	Transfers £	At 31 December 2023 £
Designated Funds						
GGA Training at a Training /Activity Centre	16,383	159	-	-	-	16,542
Buchanan (Chief's Discretion)	-	316	-	-	-	316
Region Start Up Grant	171	-	(7,768)	-	7,597	-
Hautbois Maintenance	70,000	59,565	(7,186)	-	-	122,379
Leadership Training Grant	1,068	1,236	-	-	-	2,304
Designated funds	87,622	61,276	(14,954)	-	7,597	141,541
General Funds	3,824,249	1,626,654	(1,594,269)	188,324	(7,597)	4,037,361
Restricted Funds						
Friends of Hautbois	7,510	4,184	(934)	-	-	10,760
Friends of Hautbois - Legacies	43,732	-	-	-	-	43,732
Children in Need	-	4,658	-	-	-	4,658
Pathway Return to Work	-	1,950	(1,950)	-	-	-
Government Energy Grant	-	92,983	(63,043)	-	-	29,940
Uniformed Youth Fund	-	49,254	(49,254)	-	-	-
Cost of Living Support	-	40,000	(5,785)	-	-	34,215
Restricted funds	51,242	193,029	(120,966)	-	-	123,305
Total funds	3,963,113	1,880,959	(1,730,189)	188,324	-	4,302,207

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19 Analysis of funds (continued)

	At 1 January 2022	Income	Expenditure	Other recognised gains/losses	Transfers	At 31 December 2022
	£	£	£	£	£	£
Designated Funds						
GGA Training at a Training/Activity Centre Buchanan (Chief's Discretion)	15,216	929	-	-	238	16,383
-Generation Green	-	5,000	(5,000)	-	-	-
Region Start Up Grant	441	-	(4,508)	-	4,238	171
Community Match Fund	-	5,196	(5,196)	-	-	-
Hautbois Maintenance	80,134	-	(11,270)	-	1,136	70,000
Leadership Training Grant	1,068	3,119	(3,119)	-	-	1,068
Sustainability Fund	-	40,000	(40,000)	-	-	-
Designated funds	96,859	54,482	(69,093)	-	5,374	87,622
General Funds	3,949,934	1,587,182	(1,556,955)	(150,538)	(5,374)	3,824,249
Restricted Funds						
Friends of Hautbois	5,138	4,052	(1,680)	-	-	7,510
Friends of Hautbois - Legacies	33,689	10,043	-	-	-	43,732
Membership Growth & Retention	7,958	-	(7,958)	-	-	-
Restricted funds	46,785	14,095	(9,638)	-	-	51,242
Total funds	4,093,578	1,655,759	(1,635,686)	(150,538)	-	3,963,113

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Designated funds are as follows

Girlguiding Anglia Training at a Training & Activity Centre Bursary, set up as the King George VI Fund this provides grants to adult Leaders in the Region to attend a guiding-organised training event at one of the Training and Activity Centres owned by Girlguiding or one of its Countries and Regions. Funds are received annually from Girlguiding to support this bursary.

Reach Out Grant Fund - This fund provides grants to empower girls and young women and their units to provide new opportunities and benefit guiding in the community. The fund is a combination of funds received annually from the Girlguiding Buchanan Legacy, together with additional funds from Girlguiding Anglia.

Buchanan – Funds from Girlguiding HQ that are at the discretion of the Chief Commissioner to support Girlguiding.

Generation Green – Funds were received in 2022 to train leaders in outside activities so that more girls could enjoy bushcraft, outside cooking and nature.

Chief's Memorial Fund - Known as the Girlguiding Anglia International Bursary, the Chief's Memorial Fund helps Region members taking part in a guiding international adventure who are not eligible for any other Girlguiding Anglia grant. Funds are received annually from Girlguiding to support this bursary.

Anglia New Unit Grant – Following the end of the national scheme, Trustees agreed to start a scheme on similar lines. It is now £250 resources to deliver the Girlguiding programme and up to six months venue rental.

Community Match Fund – Surplus funds from the Pear Foundation were made available as small grants to individual units to support them in 2022.

Hautbois Maintenance, Renewals and Development– this is the surplus generated by Hautbois and has been set aside to pay for expected future maintenance, renewals and development of the facilities.

Leadership Training – To provide funds to train more leaders across Girlguiding Anglia, this was fully spent in 2022.

Sustainability Fund – In 2022 Girlguiding Anglia received £40,000 from Girlguiding UK to support counties following the Coronavirus pandemic, to support Girlguiding at grassroots level.

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Restricted funds are as follows

Friends of Hautbois – The Friends of Hautbois are an Interest group dedicated to the furtherance of Hautbois. Income is generated through subscriptions and fundraising, which primarily is used to support, upkeep and fund new projects at Hautbois.

They have their own committee and consider requests from the Activity Centre for support with projects.

Friends of Hautbois Legacies – Proceeds from legacies received by Friends of Hautbois for the benefit of Hautbois. These may contain specific requests which the committee endeavour to honour.

Children in Need – Some funds were received towards the end of the year, these will be expended in 2024.

Government Energy Grant – Funds were received towards energy saving measures, these included double glazing and solar panels.

Uniformed Youth Fund relates to a Girlguiding project for the DCMS to increase the number of young people in uniformed activities. It is a four year project (2022-25) where eight uniformed organisations are creating more than 20,000 new places. Girlguiding Anglia received £49,254 in 2023 and are targeting 780 new girl places over that period by starting new units and expanding existing units in IMD 1-5 areas of the Region.

Cost of Living Grant – Funds were received from Girlguiding to support units and individuals struggling with the high cost of living. A committee was formed to agree grants and this started in 2023.

Membership Growth & Retention – The Membership Growth & Retention Grant (previously referred as Growing Guiding Grant) was provided by Girlguiding to Girlguiding Anglia for the provision of activities to support the local systems to ensure that new and potential members are warmly welcomed and supported to join Girlguiding. The balance of this was spent in 2022.

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20 Grants made

	2023			2022		
	Institution	Individual	Total	Institution	Individual	Total
Generation Green	-	-	-	3,000	-	3,000
Unit start up	7,770	-	7,770	4,508	-	4,508
Sustainability grant*	-	-	-	40,000	-	40,000
Property grants	3,000	-	3,000	-	-	-
Cost of Living grant	5,785	-	5,785	-	-	-
Unit Recovery	-	-	-	5,140	-	5,140
International trips **	-	-	-	-	-	-
First Response training	-	-	-	-	920	920
Outdoor activity ***	-	45	45	-	(50)	(50)
Queens Guide	204	-	204	118	-	118
	<u>16,759</u>	<u>45</u>	<u>16,804</u>	<u>52,766</u>	<u>870</u>	<u>53,636</u>
GG subsidy for Hautbois	38,995	-	38,995	30,220	-	30,220
	<u>55,754</u>	<u>45</u>	<u>55,799</u>	<u>82,986</u>	<u>870</u>	<u>83,856</u>

* In 2022 Girlguiding received £40,000 of DCMS funding via Girlguiding UK to get more girls into regular activities, this was split equally over the counties. In 2023 this developed into a much bigger outreach project. Any grants awarded are within the Unit Start-up grants line.

** In 2023 International trips were cancelled for a 4th year.

*** The recipient of the outdoor grant in 2021 found alternative funding and returned the grant in 2022.

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21 Net assets by fund

2023	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible assets	1,232,947	-	1,232,947
Investments	1,710,701	-	1,710,701
Current assets	1,475,826	123,305	1,599,131
Creditors: Amounts falling due within one year	(240,572)	-	(240,572)
Net assets	4,178,902	123,305	4,302,207
	<hr/>	<hr/>	<hr/>
2022	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
Tangible assets	1,252,019	-	1,252,019
Investments	1,522,377	-	1,522,377
Current assets	1,371,176	51,242	1,422,418
Creditors: Amounts falling due within one year	(233,701)	-	(233,701)
Net assets	3,911,871	51,242	3,963,113
	<hr/>	<hr/>	<hr/>

22 Cash provided by operating activities

	2023	2022
	£	£
Net expenditure for year before capital gains (as per Statement of financial activities)	150,770	20,073
Adjusted for		
Depreciation charges	101,579	104,014
(Profit)/Loss on disposal of fixed assets	1,504	-
Interest received	(26,953)	(1,202)
Decrease / (increase) in stocks	(6,203)	8,703
Decrease / (increase) in debtors	8,741	35,766
Increase / (decrease) in creditors	6,871	55,619
Net cash generated/(used) by operating activities	236,309	222,944
	<hr/>	<hr/>

Girlguiding Anglia Annual Report

Year ended 31 December 2023

23 Analysis of cash and cash equivalents

	2023	2022
	£	£
Cash in hand	1,523,557	1,344,306

24 Net Debt Reconciliation

	At 1 st January 2023	Cashflows	Non-cash changes	At 31 st December 2023
Cash at bank	<u>1,344,306</u>	<u>179,251</u>	=	<u>1,523,557</u>

	At 1 st January 2022	Cashflows	Non-cash changes	At 31 st December 2022
Cash at bank	<u>1,148,304</u>	<u>196,002</u>	=	<u>1,344,306</u>

25 Capital Commitments

	2023	2022
	£	£
Expenditure committed at 31 st December	<u>35,500</u>	=

The project to install solar panels on the two main buildings and install batteries was not finished at year end but was contracted to be completed early in 2024.

This was funded by a Government Energy Grant within the Youth Investment Fund.



ANGLIA REGION OF THE GUIDE ASSOCIATION

England & Wales - Charity number 278508

Accounts



Girlguiding
Anglia

Annual Report

Year ended 31 December 2022

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Charity Reference & Administrative Details

Registered charity name Operating as Charity number	The Guide Association Anglia Region Girlguiding Anglia 278508	
Auditor	Price Bailey LLP Anglia House, 6 Central Avenue, St Andrews Business Park, Thorpe St Andrew, Norwich NR7 0HR	
Bankers	Barclays Bank PLC St George House 1 Guildhall Street Cambridge, CB2 3NH	Lloyds Bank PLC 16 Gentleman's Walk Norwich, NR2 1LZ
Chief Commissioners	Tracy Foster Karen Johnson	Until 31 st January 2023 From 1 st February 2023
Management Team	Amanda Bayfield Louise Copley Bonnie Dillaway Fiona Hunter David Maidstone	Executive Manager Retail Manager Operations Manager Centre and Estate Manager Finance Manager
Principal Office & Registered Address	Girlguiding Anglia 7 Great Hautbois Road Coltishall, Norwich Norfolk, NR12 7JN	

Trustees

The trustees are the voting members of the Girlguiding Anglia Executive Committee. The trustees who have served the charity since 1 January 2022 are as follows:

Tracy Foster	Chief Commissioner for Anglia	Until 31 st January 2023
Karen Johnson	Chief Commissioner for Anglia	From 1 st February 2023
Andrea Oughton	Deputy Chief Commissioner	
Sandra Richardson	Treasurer	Until 9 th March 2022
Emma Etherington	Treasurer	From 16 th October 2022
Pat Pinington	Region Appointment	
Fiona Joines	Region Appointment	
Laura Ludlow	Grassroots Trustee	Until 21 st March 2022
Isobel Johnson	Grassroots Trustee	Until 21 st March 2022
Bethany Sim	Grassroots Trustee	From 16 th October 2022
Ruth Vaughan	External Trustee	From 16 th October 2022
Karen Keeling	County Commissioner Trustee	
Claire Course	County Commissioner Trustee	
Katherine West	County Commissioner Trustee	

Trustees' Report

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 December 2022.

Statement of the Trustees' Responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under charity law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 2019 (FRS109)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards 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 proper 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

Structure, Governance and Management

Girlguiding Anglia comprises of twelve guiding counties. It is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women in the UK.

In accordance with Bye-Law 9.2(c) of The Royal Charter and Bye-Laws of The Guide Association 1922, Girlguiding Anglia's Executive Committee is responsible to the Girlguiding Executive Committee for the direction of the general development of the principles, aims, policy, organisation and rules of The Guide Association, as set out in the current issue of: The Royal Charter and Bye-Laws; The Guiding Manual; and The Guiding Handbook.

The day-to-day management of Girlguiding Anglia is delegated to the senior management team of Executive Manager, Finance Manager, Operations Manager, Activity Centre and Estate Manager, and Retail Manager, with oversight from the Chief Commissioner.

Girlguiding Anglia will undertake periodic benchmarking of the salary scale and gradings of senior management salaries when they see a need to do so, or at least every 3 years.

The Human Resources Committee will consider a variety of factors when setting any annual increases and reviewing salaries including:

- Inflationary pressures (as measured by the government's Consumer Price Index, Retail Price Index, and any other relevant measures)
- The need to meet legal minimum wage requirements (e.g.) National Living Wage and National Minimum Wage
- Affordability, including the need to build reserves for future investment or other reasons
- What is happening to salaries externally in the public, private and third sectors (benchmarking) and the need to address any recruitment or retention difficulties.

Recruitment, Appointment and Training of Trustees

Girlguiding Anglia's constitution provides for a total of 12 trustees, as follows:

- Chief Commissioner;
- Deputy Chief Commissioner;
- Region Treasurer;
- Three Anglia Region County Commissioners;
- Two Anglia Region appointment holders;
- Three Anglia Region grassroots leaders; and
- One external Trustee.

The first three roles above are ex-officio roles; whilst the others are elected roles. The appointment of the trustees is constituted as follows:

- the Chief Commissioner is appointed by the Chief Guide of Girlguiding;
- the Deputy Chief Commissioner is appointed by the Chief Commissioner of Girlguiding Anglia;
- the Region Treasurer is appointed by the Board of Trustees, on the recommendation of the Chief Commissioner;
- the three County Commissioner trustees are elected by all the County Commissioners within Girlguiding Anglia;
- the two Region appointment holder trustees are elected by the Board of Trustees;
- the grassroot leader trustees are elected by adult members within Girlguiding Anglia;
- and the external trustee is appointed by the Board of Trustees.

Upon appointment, all trustees receive training in their duties and responsibilities to the charity and are offered further on-going training opportunities to ensure good governance as appropriate. In addition, Girlguiding Anglia has developed an online trustee resource, providing information and good practice guidance covering all aspects of the trustee role.

Risk Management Statement

The major risks facing the charity are reviewed and carefully scrutinised by the trustees on a regular basis, with additional scrutiny due to the Coronavirus situation and the impacts on Girlguiding. Ownership of each of these risks has been identified and systems have been developed in order to take steps to mitigate them. A full risk register, detailing all the risks, owners of the risks and mitigating actions has been compiled and is available at the charity's registered office.

Key risk areas (with examples) are:

- Governance, Regulatory & Compliance (Legislative change, lack of suitable trustees)
- External (Safeguarding, Coronavirus, international travel restrictions)
- Operational (Staff numbers and qualification, equipment malfunction, over subscription to events)
- Financial (Insufficient funds, accounting error, fraud, income exceeding expectations)

Mitigation measures that the Trustees have introduced include:

- Attending external briefings
- Employing and training competent staff
- Maintenance contracts and equipment insurance for all critical equipment (including IT)
- Specialist committees overseeing each area of the organisation led by experienced people.
- Internal reviews by Trustees of areas of the business
- Tendering for major contracts
- Use of external professionals.

Objective and Activities

The charity's aims and objectives are described in The Royal Charter of The Guide Association 1922. The current Statement of Purpose and aim of guiding are as follows:

Statement of Purpose

Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

The Aim of Guiding

The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Girlguiding Anglia, as part of Girlguiding, is responsible for enabling and encouraging the fulfilment of the above statement throughout the Region and its twelve Counties.

Statement of Public Benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees believe that the activities Girlguiding Anglia undertakes throughout the Region, such as events and projects for young members and learning and development opportunities for adults, benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of Girlguiding's aims.

The Chair of Trustees and Chief Commissioner's Report on pages 6 to 8 gives details on what has been achieved in 2022.

Chair of Trustees' Report for 2022

I start this year's chairs report with a big thank you to all our staff and members here at Girlguiding Anglia. Everyone has continued to dedicate their time and focus on enabling us to achieve our aims, to promote guiding to both girls and young women and the opportunities available to them.



We are in the second year of our strategy "Together we inspire" and continue to focus on the two main areas:



Members' experiences

Ensuring our members have a positive experience, one in which they feel valued, supported, and have opportunities to develop.

Members voices

Ensuring our engagement with all members, gathering their ideas to influence future direction and shape our vision for the future.

Our strategy also includes the:

Delivery of guiding

Ensuring each of the key themes of guiding delivery has its own strategic priorities and a robust action plan. To adopt the One Team approach to ensure we have the skills and capacity to deliver good guiding across the Anglia region, by maximising the utilisation of volunteer skills and experience, complemented by an appropriate professional staff team.

Resources and capacity

Ensuring the resources and assets of Girlguiding Anglia continue to be managed in an effective manner including the region business activities.

We of course link very closely with Girlguiding UK strategy, Today, Tomorrow, Together and link our business and action plans to complement the national initiatives with a focus on our own region.

Guiding has certainly bounced back this year and our activities, events and opportunities highlight the special place and impact Girlguiding can have. The impact of the pandemic is apparent, and it has been our focus to ensure we care and value all of our members, offering opportunities for our volunteers to come together either in the virtual or physical space providing ongoing support and friendship. We also recognise the impact the pandemic had upon our staff team, monthly "What's On" breakfast meetings have been introduced and have a focus with the teams sharing their areas or expertise. A wellbeing team has also been strengthened with a member of each team coming together to ensure wellbeing events and information accessible for all.

The staff teams have also undertaken mental health first aid training to upskill them in this area. Many of the team have also undertaken first aid training and we have now invested in our own first aid trainer with our assistant Hautbois and estate manager successfully gaining this qualification.

The staff teams overall have remained stable this year, which is positive for our operations. All the staff have worked hard to ensure all aspects of delivery are undertaken to a high standard. Hautbois activity centre enjoyed a positive experience with the seasonal instructors, many returning from previous years. We have employed an apprentice this year and will be exploring the use of this scheme for this coming year and beyond. A fabulous offer to young people in our area, and for Girlguiding Anglia to offer employment and training in this way.

Hautbois Activity centre has experienced a very busy but successful year, with the estate and Activity centre being full for most of the summer weeks, we had many returning customers including schools and guiding group, as well as family camping which was reduced this year due to the incredible bookings for young people to enjoy all that we can offer.

Members experience

This year we have held several region-led activities for our members:

- Training event with Midland Region for our Trainers
- Commissioners Conference, enabling commissioners of all levels to come together.
- New leader training sessions, which remain popular and a give a great opportunity to complete the leadership qualification.
- Commissioners support with several virtual sessions.
- A safe space level delivered by our own region trainers to 1396 members.
- Peer educators' sessions two weekend for this age group to obtain this qualification. We have increased from 16 to 34 peer educators in 2022.
- Spotlight training session – with different focuses to support our volunteers.
- A just ask drop in
- Chief Commissioner team call
- County Commissioner Forum – a support session for our County Commissioners
- First Aid trainings and support for counties
- Region Conference Staff members and lead volunteers coming together to review and plan.
- Platinum Jubilee event

This year's section event was Super Rainbows, a rainbow event in a box! A different idea which was very well received. This enabled rainbows 4,500 from across the region to take part as it was accessible to all and for the first time, we had 250 sent to girls on waiting list.

The Platinum Jubilee was celebrated across many of the counties and with us here at the region, with a very successful event taking place at Hautbois. A great event supported by guiding members and the local community ending with the lighting of our beacon and fireworks. Nineteen of our members from across the region represented us and attended the central Platinum Jubilee pageant.

A few months later we saw the sad passing of Queen Elizabeth 2nd, our patron. We respectfully took part in a period of mourning and reflected on our memories and the links the Queen had with Girlguiding Anglia. Many members of the region assisted as volunteers on the day of the Funeral.

Members voices

We conducted a survey in early January and implemented the changes with our monthly newsletter as suggested. We also listen to our brownies leaders when planning our event for the coming year, responding to the preferred option of smaller events across the region. Our member

networks have met this year and continue to deliver their own action plans. Promote and grow network has gone from strength to strength, using data to plan and deliver a programme of training, looking at four steps to recruitment. Media and communications teams have also met, sharing good practice and proactive social media engagement continues across all counties, and the region.

We have reacted to the Ukraine crisis and our members offered support to girls and women arriving in this country, welcoming them to guiding groups. We have available Girlguiding promises translated into Ukrainian and have been able to share these with units across the region, and with the national team.

As a board of Trustees, we continue to review our resources and assets to ensure they are managed in an effective manner including the region business activities. In the summer, we reviewed our income and projected figures for the region over the next few years. This led to a decision to undertake a full business review, gathering input from staff members, volunteers etc with the overall aim to look at our resources and to review how we are utilising our assets. The report is due in Spring 2023 and will be presented to the trustees with any recommendations.

This chair's report is a short summary, please see our Impact report to discover more detail. This year my five-year appointment as chief commissioner comes to an end. We welcome our new chief commissioner Karen Johnson in February 2023.



Tracy Foster,
Chief Commissioner and Chair of Trustees
Date 31st January 2023

Review of Financial Position

The financial statements annexed to this report are those of Girlguiding Anglia and reflect the activities the Region undertakes. Counties, Divisions, Districts and units are responsible for their own finances.

The Statement of Financial Activities (SOFA)

Income and expenditure for the year are detailed in the SOFA, together with net gains or losses on investments. These are shown separately for the Association's unrestricted funds, which may be used at the discretion of the trustees, and the Association's restricted trust and special funds, which must be spent in accordance with the donors' wishes.

Net income before other recognised gains and losses for the year amounted to £20,073 compared with net expenditure of £130,293 in 2021. Total losses on investments amounted to £150,538 compared with gains of £247,772 in 2021. Our Investment Managers (CCLA) summed the year up as "The renewed downturn in December rounded off the worst year for markets since 2008, with global equities losing around one-fifth of their value".

An important feature of the SOFA is the analysis of expenditure between direct charitable expenditure on the charity's activities and support costs. Direct charitable expenditure represents 88% of the total expenditure, compared with 85% in 2021. The principle funding sources in 2022 are subscriptions and Region activities £607,792 (2021 : £520,899) Hautbois Activity Centre £807,655 (2021 : £456,908) and Retail Trading £199,353 (2021 : £152,900).

Risk, Coronavirus and Going Concern

The major risks facing Girlguiding Anglia in 2022 continued to be the economic impact of the Coronavirus, with the additional economic strains of the conflict in the Ukraine. This as with all risks was, and continues to be, continually reviewed and scrutinised by members of the Board of Trustees. These risks are reviewed, and systems revised at meetings during the year involving the trustees and senior managers.

Another key risk for Girlguiding is that the girls and young women who want to join us do not have access to guiding. We are managing this risk through the existing Growth and Retention strategy and this has been further enhanced with the result of a national application to the DCMS for funds to offer more places. Girlguiding Anglia's share of this is £191,908.

Supporting our volunteers has also caused a shift in emphasis by increasing the learning and development opportunities for our volunteers through video conference software and on-line engagement.

These contingency plans mean that Trustees remain comfortable that even through the current economic situation we remain a going concern.

Investment Policy

The investment powers of Girlguiding Anglia are set out in The Royal Charter and Byelaws of The Guide Association 1922. There are no restrictions on the charity's power to invest. An investment strategy is set by the trustees every five years, within an overall agreed policy in which investment is in a low- and medium- risk portfolio, with a view to ensuring that capital appreciation of such investments exceeds inflation over five-year period.

Our investments did not perform as well as we had hoped in 2022, due to the Ukraine situation and the recovery from the pandemic that we experienced last year was partly reversed. The Trustees reviewed the performance and felt the strategy should remain unchanged and we should wait for a recovery before changing the policy.

Reserves Policy

Free reserves represent the working capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. It is the policy of Girlguiding Anglia to maintain unrestricted funds, (after allowing for fixed assets) which are the free reserves of the charity that exceed the next six months forecast expenditure including any planned projects or capital expenditure. This policy is reviewed by the Board of Trustees on an annual basis and in times of uncertainty may be varied.

For the year ended 31 December 2022 our free reserves are £1,137,475 (£1,045,989 in 2021) after the deduction of unrestricted tangible assets and investments. Six months expenditure and capital commitments have been calculated at £861,964 (£771,677 in 2021).

The current level of reserves remains over 30% higher than these commitments, however the Trustees feel that the additional expenditure required to grow guiding activities across the region means the level of reserves is appropriate, allowing for lower subscriptions going forward.

Fundraising Policy

Girlguiding Anglia does not undertake any fundraising activities, either directly or using an agency. As such, we do not currently subscribe to a fundraising code or regulation. We are not aware of any failures, during the year ended 31 December 2022 (2021 : none), by the charity or any person acting on its behalf, to comply with our fundraising standards, nor did we receive any complaints about fundraising activity.

Our staff have been provided with training on how to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy; or which is unreasonably persistent and places undue pressure on a person to give money or other property.

This Report was approved on 18th March 2023 and signed on behalf of the Board of Trustees by Karen Johnson (Chief Commissioner and Chair of Trustees)



18-3-2023

Independent Auditor's Report to the Trustees of The Guide Association Anglia Region (T/A Girlguiding Anglia)

Opinion

We have audited the financial statements of The Guide Association Anglia Region (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and how it operates and considered the risk of the charity not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements. In relation to the charity this included employment law, safeguarding, financial reporting and health & safety. The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- Management override: We reviewed systems and procedures to identify potential areas of management override risk. In particular, we agreed to the financial statements to the underlying trial balance and carried out testing of journal entries and other adjustments for appropriateness.
- We reviewed the accounting estimates and policies regarding assessing management bias.
- We reviewed minutes of Trustee meetings agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management including those responsible for the key regulations.
- We reviewed whether there has been any correspondence with the Charity Commission and made enquiries of management and officers of the charity regarding non-compliance with laws and regulations applicable to the organisation. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters if necessary with the Charity Commission.
- We reviewed the process regarding the Trustees' consideration of the risk register, including consideration of data protection and safeguarding.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at:
<https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Price Bailey LLP

PRICE BAILEY LLP
Chartered Accountants and Statutory Auditors
Anglia House 6 Central Avenue
St Andrews Business Park
Thorpe St Andrew
Norwich
NR7 0HR

Date: *25.10.2023*

Price Bailey LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

**Statement of Financial Activities
for the year ended 31 December 2022**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Income					
Donations and legacies	2	1,091	13,235	14,326	6,538
Income from charitable activities	3	1,614,800	-	1,614,800	1,130,707
Other income	4	9,225	-	9,225	39,061
Investment income	5	16,548	860	17,408	10,818
Total income		<u>1,641,664</u>	<u>14,095</u>	<u>1,655,759</u>	<u>1,187,124</u>
Expenditure					
Charitable activities	6	1,626,048	9,638	1,635,686	1,317,417
Total expenditure		<u>1,626,048</u>	<u>9,638</u>	<u>1,635,686</u>	<u>1,317,417</u>
Net income / (expenditure) before gains and losses		15,616	4,457	20,073	(130,293)
Net (loss) / gains on investments	11	(150,538)	-	(150,538)	247,772
Net (expenditure) / income		(134,922)	4,457	(130,465)	117,479
Net movement in funds		(134,922)	4,457	(130,465)	117,479
Reconciliation of funds					
Total funds brought forward		4,046,823	46,785	4,093,578	3,976,099
Total funds carried forward	19	<u>3,911,871</u>	<u>51,242</u>	<u>3,963,113</u>	<u>4,093,578</u>

All income and expenditure derive from continuing activities.

The notes on pages 18 to 37 form an integral part of these financial statements.

Etherington 18/3/23

Girlguiding Anglia Annual Report

Year ended 31 December 2022

Balance Sheet as at 31 December 2022

	Note	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	10		1,252,019		1,327,889
Investments	11		1,522,377		1,672,915
			<u>2,774,396</u>		<u>3,000,804</u>
Current assets					
Stocks and work in progress	12	15,332		24,035	
Debtors	13	62,780		98,546	
Cash at bank and in hand		1,344,306		1,148,304	
		<u>1,422,418</u>		<u>1,270,885</u>	
Creditors: Amounts falling due within one year	14	(233,701)		(178,111)	
Net current assets			1,188,717		1,092,774
Net assets			<u>3,963,113</u>		<u>4,093,578</u>
The funds of the charity:					
Restricted funds			51,242		46,785
Unrestricted funds					
Unrestricted income funds		3,824,249		3,949,934	
Designated funds		87,622		96,859	
		<u>3,911,871</u>		<u>4,046,793</u>	
Total unrestricted funds			3,911,871		4,046,793
Total charity funds	19		<u>3,963,113</u>		<u>4,093,578</u>


Approved by the Board on

and signed on its behalf by:

Karen Johnson
Chief Commissioner


18.3.2023

Emma Etherington
Treasurer


18/3/23

The notes on pages 18 to 37 form an integral part of these financial statements

Statement of cash flows for the year ended 31 December 2022

	Note	2022 £	2021 £
Cash flows from operating activities:			
Net cash used by operating activities	22	222,944	(43,691)
Cash flows from investing activities:			
Payments to acquire fixed assets	10	(28,144)	(11,770)
Interest received		1,202	520
Net cash used in investing activities		<u>(26,941)</u>	<u>(11,250)</u>
Change in cash and cash equivalents in the period		196,002	(54,941)
Cash and cash equivalents brought forward		1,148,304	1,203,245
Cash and cash equivalents carried forward	23	<u>1,344,306</u>	<u>1,148,304</u>

The notes on pages 18 to 37 form an integral part of these financial statements.

Notes to the Financial Statements for the Year Ended 31 December 2022

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared to give us 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued in 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

Girlguiding Anglia constitutes a public benefit as defined by FRS102. The charity is not part of a group. The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Specific points relating to the current year are made on page 9. The trustees make this assessment in respect of a period of at least one year from the date of authorisation and issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity's ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for the use at the Trustees' discretion in furtherance of the objectives of the charity and which have not been designated for any other purpose.

Restricted funds are those donated for use in particular area or for specific purpose, the use of which is restricted to that area of purpose.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for the specific purposes.

Further details of each fund are disclosed in note 19.

Income Recognition

Income is recognised where there is entitlement, it is probable that the income will be received, and the amount can be measured with sufficient reliability. Donations are recognised only once received, and any conditions that are attached are recognised through placing in appropriate funds (restricted or designated).

Membership subscriptions are received from Girlguiding in April for the year March to February and recognised for the period they relate to. Shop income and income derived from events is recognised as earned (that is, as the related goods or services provided).

Government grants have been recognised where payment has been approved and may not have been received.

Investment income is recognised on a receivable basis.

Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Tangible Fixed Assets

Items of property and equipment costing over £1,000 are capitalised at original cost (or valuation if gifted). Where fees have been incurred these are capitalised with the purchase cost and depreciated as the main asset. Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Category	Annual Rate
Land	Not depreciated
Freehold Property	2% on cost
Ancillary buildings	5% on cost
Equipment	20% on cost
Building improvements	2% on cost

Investments

Fixed asset investments are included at cost of acquisition and then market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales and proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end. The Charity does not acquire, or use put options, derivatives or other complex financial instruments.

Stock

Stock is valued at the lower of actual cost (FIFO) and net realisable value, after due regard for obsolete and slow-moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution is not included in the statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Deferred income is known future income that has already been invoiced or cash received as deposits.

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.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost with the exception of fixed assets which are measured at cost less depreciation; and investments in the charity's portfolio, which are measured at fair value as at the balance sheet date using the closing market value. The value of investments as well as their original cost is stated in note 11.

Financial assets include investments in the portfolio, the bank balances, trade debtors, accrued income and other debtors but exclude prepayments and taxation.

Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.

Termination Costs

Termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either:

- Terminate the employment of an employee or group of employees before the normal retirement date; or
- Provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Pensions

The charity operates two defined contribution pension schemes. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Grant Making

Grants payable are recognised on approval of the grant by the committee with grant making approval as deemed within their terms of reference, and notification to its recipient to have created an obligation to a third party.

Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, which are described above, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider that there are any critical judgments in the financial statements. The only key accounting estimate relates to the value placed by COIF Charities Investment fund on the value of our investment.

2. Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Donations	1,091	13,235	14,326	6,538

The restricted donations of £13,235 were monies given to the Friends of Hautbois House to maintain and improve the property and estate. £10,043 of this was by way of legacy.

Of the £6,538 received in 2021, £5,270 was restricted funds and £1,268 unrestricted.

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
Region				
Subscriptions	511,811	-	511,811	490,804
Delivering guiding	95,981	-	95,981	30,095
	<u>607,792</u>	<u>-</u>	<u>607,792</u>	<u>520,899</u>
Hautbois				
House fees	99,113	-	99,113	64,448
Camp fees	106,613	-	106,613	64,089
Activities	398,206	-	398,206	250,886
Catering	185,379	-	185,379	71,012
Events	17,364	-	17,364	4,981
Other income	980	-	980	1,492
Guiding grant (from Region)	30,220	-	30,220	14,570
Less: Internal Regional Subsidy	(30,220)	-	(30,220)	(14,570)
	<u>807,655</u>	<u>-</u>	<u>807,655</u>	<u>456,908</u>
Retail				
Sales of purchased goods	199,353	-	199,353	152,900
	<u>199,353</u>	<u>-</u>	<u>199,353</u>	<u>152,900</u>
	<u>1,614,800</u>	<u>-</u>	<u>1,614,800</u>	<u>1,130,707</u>

Note: the £1,130,707 received in 2021, was all unrestricted funds.

The Guiding grant (from Region) is an internal subsidy of £30,220 (2021 : £14,570) and is recognised as both income above and as a grant expense in note 6 as it is provided as a discount for Girlguiding members using the facilities at Hautbois Activity Centre, compared to other organisations.

4 Other Income

	2022	2021
	Unrestricted	Unrestricted
Apprenticeship Scheme	6,193	-
Kickstart Scheme	3,032	4,532
Job Retention Scheme	-	34,529
	<u>9,225</u>	<u>39,061</u>

The Kickstart scheme is a government initiative to get young, long term unemployed people back into the workplace and funds received are expended on their wages and training.

We also made use of Apprenticeship funding within the Retail operation.

5 Investment income

	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	2022	2021
	£	£	£	£
Interest on cash deposits	342	860	1,202	(2,388)
Rental income	16,206	-	16,206	13,206
	<u>16,548</u>	<u>860</u>	<u>17,408</u>	<u>10,818</u>

Rental income relates to two properties not required for charitable purposes at this time.

Treasury deposits in 2020 were increased by too much accrued interest totalling £2,908. This was reversed within the 2021 figure and was part of the total £10,452 unrestricted income, with £366 restricted income

6 Analysis of expenditure on charitable activities

	Region £	Hautbois £	Retail £	2022 £
Direct costs				
Staff costs	232,431	435,095	65,792	733,318
Direct costs and Delivering Guiding	133,102	210,348	140,581	484,031
Office and establishment	33,822	7,826	358	42,006
Bank charges	1,580	1,401	889	3,870
Marketing	-	2,020	-	2,020
Professional fees	9,803	80	-	9,883
Property maintenance	1,548	19,482	-	21,030
Estate maintenance	11,474	-	-	11,474
Grants (Note 20)	53,636	-	-	53,636
Depreciation	70,608	-	-	70,608
Support Costs				
Staff costs	109,964	-	-	109,964
Office and establishment	16,014	-	-	16,014
Governance	38,093	4,958	-	43,051
Professional fees	463	913	-	1,376
Depreciation	33,405	-	-	33,405
	745,943	682,123	207,620	1,635,686

In addition to the Region's costs of £745,943 detailed above, the Region has provided an internal subsidy of £30,220 (2021: £14,570) to support the activities of Hautbois (as reflected in note 3).

*Governance includes insurance, accounting fees, and costs incurred to ensure health, safety and fire protection are all maintained. They do not include Trustee expenses save where they relate to those matters.

Comparatives (2021) are on page 26.

6 Analysis of expenditure on charitable activities continued

	Region £	Hautbois £	Retail £	2021 £
Direct costs				
Staff costs	171,120	330,970	56,788	558,878
Direct costs and delivering guiding	93,637	95,297	106,593	295,527
Office and establishment	27,970	5,266	394	33,630
Bank charges	320	1,242	1,822	3,384
Marketing	-	2,470	-	2,470
Professional fees	19,250	1,118	-	20,368
Property maintenance	5,064	8,747	-	13,811
Estate maintenance	17,891	-	-	17,891
Grants (Note 20)	112,139	-	-	112,139
Depreciation	55,996	-	-	55,996
Support costs				
Staff costs	109,965	-	-	109,965
Office and establishment	17,984	-	-	17,984
Governance *	30,677	3,848	-	34,525
Professional fees	3,952	913	-	4,865
Depreciation	35,984	-	-	35,984
	<u>701,949</u>	<u>449,871</u>	<u>165,597</u>	<u>1,317,417</u>

*Governance is defined on page 24.

7 Trustees' remuneration and expenses

No Trustees received any remuneration during the current or previous year.

Eight trustees claimed expenses during the year (2021 : 5). The expenses paid to the trustees during the year were travelling expenses and administration costs and these amounted to £4,984 (2021 : £3,155).

8 Net income for the year

	2022	2021
This is stated after charging:	£	£
Operating leases - equipment	2,436	1,763
Auditor's remuneration; - statutory audit accrual	12,600	10,950
Depreciation	104,013	96,475
Provision against stock for rebranding exercise	5,000	-

9 Staff costs

	2022	2021
The aggregate payroll costs of these persons were as follows:	£	£
Wages and salaries	787,284	620,355
Social security	41,178	35,791
Other pension costs	14,045	11,272
Other staff costs (including temporary cover)	775	1,423
	<u>843,282</u>	<u>668,841</u>

The average number of employees (headcount) during the year was 54 (2021 : 47). The full time equivalent (FTE) was 43 (2021 : 38)

No employees earned over £60,000 (2020 none)

The five key management personnel of the Charity (2021 five) received a total amount of employee benefits (including employer pension and National Insurance contributions, inclusive of levy) for their services to the charity of £208,468 (2021 : £187,369)

Girlguiding Anglia Annual Report

Year ended 31 December 2022

10 Tangible Fixed Assets

	Freehold Land and Buildings £	Equipment and Machinery £	Office Equipment £	Total £
Cost				
As at 1 January 2022	1,952,699	316,167	84,775	2,353,641
Additions	-	24,078	4,066	28,144
Disposals	-	-	(28,828)	(28,828)
As at 31 December 2022	1,952,699	340,245	60,013	2,352,957
Depreciation				
As at 1 January 2022	689,716	269,241	66,795	1,025,752
Charge for the year	68,117	26,918	8,979	104,014
Eliminated on Disposals	-	-	(28,828)	(28,828)
As at 31 December 2022	757,833	296,159	46,946	1,100,938
Net book value				
As at 31 December 2022	1,194,866	44,086	13,067	1,252,019
As at 31 December 2021	1,262,983	46,926	17,980	1,327,889

11 Investments held as fixed assets

	Listed Investments 2021 £	Listed Investments 2021 £
Market value		
As at 1 January	1,672,915	1,425,143
Revaluation	(150,538)	247,772
As at 31 December 2021	1,522,377	1,672,915
Net book value		
As at 31 December	1,522,377	1,672,915

Listed investments consist of 6,897.98 accumulation units held in COIF Charities Investment fund (2021 : 6,897.98), these are shown net of management fees of £9,586 (2021 : £10,037) The original cost of these investments was £690,000 (2020 : £690,000).

12 Stock

	2022 £	2021 £
Shop goods for resale	15,332	24,035

A provision of £5,000 has been made against items that will have to be disposed of following Girlguiding's rebranding exercise.

13 Debtors	2022	2021
	£	£
Trade debtors	55,337	74,179
Prepayments and accrued income	-	9,304
Other debtors	-	10,000
Taxation	7,443	5,063
	<u>62,780</u>	<u>98,546</u>
	<u><u>62,780</u></u>	<u><u>98,546</u></u>
14 Creditors: Amounts falling due within one year	2022	2021
	£	£
Trade creditors	35,811	20,723
Taxation and social security	13,464	11,487
Accruals and deferred income	171,937	141,321
Other creditors	12,489	4,580
	<u>233,701</u>	<u>178,111</u>
	<u><u>233,701</u></u>	<u><u>178,111</u></u>
Included in creditors is deferred income as follows:	2022	2021
	£	£
Deferred income at 31 December 2021	141,321	224,635
Released in the year	(141,321)	(224,635)
Received in the year	117,291	124,299
	<u>117,291</u>	<u>124,299</u>
	<u><u>117,291</u></u>	<u><u>124,299</u></u>

Deferred income relates to member subscriptions, international trips, Hautbois bookings and other events where money has been received relating to future years.

15 Pension scheme

The charity operates two defined contribution pension schemes. The pension cost charge for the period represents contributions payable by the charity to the schemes amounted to £14,046 (2021 - £11,272).

At the year end contributions for December were outstanding to be paid to the providers of £5,038 (2021 : £3,367)

All pension costs are allocated to unrestricted funds in line with the staffing to which they relate.

The split of pension between direct and support costs depends on the role of the individual within the organisation.

16 Connected Charities

The Guide Association at Commonwealth Headquarters.

The Guide Association is an umbrella organisation to the Region. The Region is one of nine separately constituted County/Region Associations established under the powers of the Royal Charter to administer guiding in each area.

Within Anglia there are twelve county areas of the Guide Association, each further subdivided into divisions, districts and units. Each county, division, district and unit is responsible as a separate charity for their own finances.

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

17 Lease commitments

At 31 December 2022, the charity's future minimum lease payments under non-cancellable operating leases were:

	2022	2021
	£	£
Within 1 year	1,283	1,357
Expiring in 2-5 years	299	2,372
	<u>1,582</u>	<u>3,729</u>

18 Related Party Transactions

In 2022 the partner of the Activity Centre and Estate Manager provided services to the charity of £1,780 for building work (2021: £Nil). This was specifically approved by Trustees following competitive quotation.

The balance owed at the year end to the person was £Nil (2021: £Nil).

No other related party transactions took place in the year (2021: Nil).

Girlguiding Anglia Annual Report

Year ended 31 December 2022

19 Analysis of funds

	At 1 January 2022 £	Income £	Expenditure £	Other recognised gains/losses £	Transfers £	At 31 December 2022 £
Designated Funds						
GGA Training at a Training/Activity Centre Buchanan (Chief's Discretion)	15,216	929	-	-	238	16,383
Generation Green	-	5,000	(5,000)	-	-	-
Region Start Up Grant	441	-	(4,508)	-	4,238	171
Community Match Fund	-	5,196	(5,196)	-	-	-
Hautbois Maintenance	80,134	-	(11,270)	-	1,136	70,000
Leadership Training Grant	1,068	3,119	(3,119)	-	-	1,068
Sustainability Fund	-	40,000	(40,000)	-	-	-
Designated funds	<u>96,859</u>	<u>54,482</u>	<u>(69,093)</u>	<u>-</u>	<u>5,374</u>	<u>87,622</u>
General Funds	<u>3,949,934</u>	<u>1,587,182</u>	<u>(1,556,955)</u>	<u>(150,538)</u>	<u>(5,374)</u>	<u>3,824,249</u>
Restricted Funds						
Friends of Hautbois	5,138	4,052	(1,680)	-	-	7,510
Friends of Hautbois - Legacies	33,689	10,043	-	-	-	43,732
Membership Growth & Retention	7,958	-	(7,958)	-	-	-
Restricted funds	<u>46,785</u>	<u>14,095</u>	<u>(9,638)</u>	<u>-</u>	<u>-</u>	<u>51,242</u>
Total funds	<u><u>4,093,578</u></u>	<u><u>1,655,759</u></u>	<u><u>(1,635,686)</u></u>	<u><u>(150,538)</u></u>	<u><u>-</u></u>	<u><u>3,963,113</u></u>

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19 Analysis of funds (continued)

	At 1 January 2021	Income	Expenditure	Other recognised gains/losses	Transfers	At 31 December 2021
	£	£	£	£	£	£
Designated Funds						
GGA Training at a Training/Activity Centre	15,216	-	-	-	-	15,216
Reach Out Grant	733	-	-	-	(733)	-
Chief's Memorial	38	-	-	-	(38)	-
Unit Start Up Grant	801	-	(801)	-	-	-
Region Start Up Grant	-	-	(2,559)	-	3,000	441
Hautbois Maintenance	80,134	-	-	-	-	80,134
Leadership Training Grant	1,068	-	-	-	-	1,068
Diamond Challenge	1,440	-	(1,440)	-	-	-
Sustainability Fund	-	-	(91,976)	-	91,976	-
Designated funds	99,430	-	(96,776)	-	94,205	96,859
General Funds	3,833,224	1,181,488	(1,218,345)	247,772	(94,205)	3,949,934
Restricted Funds						
Friends of Hautbois	3,798	3,636	(2,296)	-	-	5,138
Friends of Hautbois - Legacies	31,689	2,000	-	-	-	33,689
Membership Growth & Retention	7,958	-	-	-	-	7,958
Restricted funds	43,445	5,636	(2,296)	-	-	46,785
Total funds	3,976,099	1,187,124	(1,317,417)	247,772	-	4,093,578

Designated funds are as follows

Girlguiding Anglia Training at a Training & Activity Centre Bursary, set up as the King George VI Fund this provides grants to adult Leaders in the Region to attend a guiding-organised training event at one of the Training and Activity Centres owned by Girlguiding or one of its Countries and Regions. Funds are received annually from Girlguiding to support this bursary.

Reach Out Grant Fund - This fund provides grants to empower girls and young women and their units to provide new opportunities and benefit guiding in the community. The fund is a combination of funds received annually from the Girlguiding Buchanan Legacy, together with additional funds from Girlguiding Anglia.

Buchanan – Funds from Girlguiding HQ that are at the discretion of the Chief Commissioner to support Girlguiding.

Generation Green – To train leaders in outside activities so that more girls can enjoy bushcraft, outside cooking and nature.

Chief's Memorial Fund - Known as the Girlguiding Anglia International Bursary, the Chief's Memorial Fund helps Region members taking part in a guiding international adventure who are not eligible for any other Girlguiding Anglia grant. Funds are received annually from Girlguiding to support this bursary.

Starting a New Unit Grant - Girlguiding Anglia administer the Starting a New Unit Grant on behalf of Girlguiding. New units can be awarded a maximum grant of £500 to assist with initial start-up costs including rent. Funds are received annually from Girlguiding. This ended in 2021.

Anglia New Unit Grant – Following the end of the national scheme, Trustees agreed to start a scheme on similar lines. It is now £250 resources to deliver the Girlguiding programme and up to six months venue rental.

Community Match Fund – Surplus funds from the Pear Foundation were made available as small grants to individual units to support them in 2022.

Hautbois Maintenance, Renewals and Development– this is the surplus generated by Hautbois and has been set aside to pay for expected future maintenance, renewals and development of the facilities.

Leadership Training – To provide funds to train more leaders across Girlguiding Anglia

Diamond Challenge – As part of the Duke of Edinburgh scheme funds were received to develop the Duke of Edinburgh award scheme leaders in deprived areas across the region.

Sustainability Fund – Girlguiding received £40,000 from Girlguiding UK to support counties following the Coronavirus pandemic, to support Girlguiding at grassroots level. This followed £91,976 being made available from the Region's own funds in 2021.

Restricted funds are as follows

Friends of Hautbois – The Friends of Hautbois are an Interest group dedicated to the furtherance of Hautbois. Income is generated through subscriptions and fundraising, which primarily is used to support, upkeep and fund new projects at Hautbois.

They have their own committee and consider requests from the Activity Centre for support with projects.

Friends of Hautbois Legacies – Proceeds from legacies received by Friends of Hautbois for the benefit of Hautbois. These may contain specific requests which the committee endeavour to honour.

Membership Growth & Retention – The Membership Growth & Retention Grant (previously referred as Growing Guiding Grant) was provided by Girlguiding to Girlguiding Anglia for the provision of activities to support the local systems to ensure that new and potential members are warmly welcomed and supported to join Girlguiding. The balance of this was spent in 2022.

20 Grants made

	2022			2021		
	Institution	Individual	Total	Institution	Individual	Total
Generation Green	3,000	-	3,000	-	-	-
Unit start up - National	-	-	-	447	-	447
Unit start up - Regional	4,508	-	4,508	2,559	-	2,559
Sustainability grant*	40,000	-	40,000	91,976	-	91,976
Diamond Challenge (DofE)	-	-	-	-	1,440	1,440
Property grants	-	-	-	15,000	-	15,000
Space to grow grants	-	-	-	4,697	-	4,697
Unit Recovery	5,140	-	5,140	-	-	-
International trips **	-	-	-	-	(4,030)	(4,030)
First Response training	-	920	920	-	-	-
Outdoor activity ***	-	(50)	(50)	-	50	50
Queens Guide	118	-	118	-	-	-
	<u>52,766</u>	<u>870</u>	<u>53,636</u>	<u>114,679</u>	<u>(2,540)</u>	<u>112,139</u>
GG subsidy for Hautbois	30,220	-	30,220	14,570	-	14,570
	<u>82,986</u>	<u>870</u>	<u>83,856</u>	<u>129,249</u>	<u>(2,540)</u>	<u>126,709</u>

* Girlguiding received £40,000 of DCMS funding via Girlguiding UK to get more girls into regular activities, this was split equally over the counties. In 2021 £2 per member was given to counties so they could sustain guiding in their area through hardship grants.

** In 2021 International trips were cancelled for a 2nd year so previous awarded grants were refunded.

*** The recipient of the outdoor grant in 2021 found alternative funding and returned the grant in 2022.

21 Net assets by fund

2022	Unrestricted	Restricted	Total Funds
	Funds	Funds	
	£	£	£
Tangible assets	1,252,019	-	1,252,019
Investments	1,522,377	-	1,522,377
Current assets	1,371,176	51,242	1,422,418
Creditors: Amounts falling due within one year	(233,701)	-	(233,701)
Net assets	<u>3,911,871</u>	<u>51,242</u>	<u>3,963,113</u>

2021	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	
Tangible assets	1,327,889	-	1,327,889
Investments	1,672,915	-	1,672,915
Current assets	1,224,100	46,785	1,270,885
Creditors: Amounts falling due within one year	(178,111)	-	(178,111)
Net assets	<u>4,046,823</u>	<u>46,785</u>	<u>4,093,608</u>

22 Cash provided by operating activities

	2022	2021
	£	£
Net expenditure for year before capital gains (as per Statement of financial activities)	20,043	(130,293)
Adjusted for		
Depreciation charges	104,014	95,805
(Profit)/Loss on disposal of fixed assets	-	-
Interest received	(1,202)	(520)
Decrease / (increase) in stocks	8,703	2,474
Decrease / (increase) in debtors	35,766	93,181
Increase / (decrease) in creditors	55,619	(104,338)
Net cash generated/(used) by operating activities	<u>222,944</u>	<u>(43,691)</u>

23 Analysis of cash and cash equivalents

	2022	2021
	£	£
Cash in hand	1,344,306	1,148,304

24 Net Debt Reconciliation

	At 1 st January 2022	Cashflows	Non-cash changes	At 31 st December 2022
Cash at bank	<u>1,148,304</u>	<u>196,002</u>	=	<u>1,344,306</u>
	At 1 st January 2021	Cashflos	Non-cash changes	At 31 st December 2021
Cash at bank	<u>1,203,245</u>	<u>(54,941)</u>	=	<u>1,148,304</u>



ANGLIA REGION OF THE GUIDE ASSOCIATION

England & Wales - Charity number 278508

Accounts



Girlguiding Anglia

Annual Report

Year ended 31 December 2021

Girlguiding Anglia Annual Report

Year ended 31 December 2021



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Year ended 31 December 2021



Charity Reference & Administrative Details

<i>Registered charity name</i>	The Guide Association Anglia Region	
<i>Operating as</i>	Girlguiding Anglia	
<i>Charity number</i>	278508	
<i>Auditor</i>	Price Bailey LLP Anglia House, 6 Central Avenue, St Andrews Business Park, Thorpe St Andrew, Norwich NR7 0HR	
<i>Bankers</i>	Barclays Bank PLC St George House 1 Guildhall Street Cambridge, CB2 3NH	Lloyds Bank PLC 16 Gentleman's Walk Norwich, NR2 1LZ
<i>Chief Commissioner</i>	Tracy Foster	
<i>Management Team</i>		
	Amanda Bayfield Louise Copley Bonnie Dillaway Fiona Hunter David Maidstone	Executive Manager Retail Manager Operations Manager Centre and Estate Manager Finance Manager
		From 6 th April 2021
<i>Principal Office & Registered Address</i>	Girlguiding Anglia 7 Great Hautbois Road Coltishall, Norwich Norfolk, NR12 7JN	
<i>Trustees</i>		

The trustees are the voting members of the Girlguiding Anglia Executive Committee. The trustees who have served the charity since 1 January 2021 are as follows:

Tracy Foster	Chief Commissioner for Anglia	
Andrea Oughton	Deputy Chief Commissioner	
Sandra Richardson	Treasurer	
Julie Richards	Region Appointment	Until 5 th March 2021
Deborah Docherty	Region Appointment	Until 5 th March 2021
Pat Pinington	Region Appointment	From 1 st May 2021
Fiona Joines	Region Appointment	From 1 st May 2021
Laura Ludlow	Adult Leader Trustee	
Isobel Johnson	Adult Leader Trustee	
Karen Keeling	County Commissioner Trustee	
Claire Course	County Commissioner Trustee	
Angela Peel	County Commissioner Trustee	Until 31 st July 2021
Katherine West	County Commissioner Trustee	From 1 st August 2021



Trustees' Report

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 December 2021.

Statement of the Trustees' Responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the year. 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 2019 (FRS109)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards 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 proper 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.



Structure, Governance and Management

Girlguiding Anglia comprises of twelve guiding counties. It is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women in the UK.

In accordance with Bye-Law 9.2(c) of The Royal Charter and Bye-Laws of The Guide Association 1922, Girlguiding Anglia's Executive Committee is responsible to the Girlguiding Executive Committee for the direction of the general development of the principles, aims, policy, organisation and rules of The Guide Association, as set out in the current issue of: The Royal Charter and Bye-Laws; The Guiding Manual; and The Guiding Handbook.

The day-to-day management of Girlguiding Anglia is delegated to the senior management team of Executive Manager, Finance Manager, Operations Manager, Activity Centre and Estate Manager, and Retail Manager, with oversight from the Chief Commissioner.

Girlguiding Anglia will undertake periodic benchmarking of the salary scale and gradings of senior management salaries when they see a need to do so, or at least every 3 years.

The Human Resources Committee will consider a variety of factors when setting any annual increases and reviewing salaries including:

- Inflationary pressures (as measured by the government's Consumer Price Index, Retail Price Index, and any other relevant measures)
- The need to meet legal minimum wage requirements (e.g.) National Living Wage and National Minimum Wage
- Affordability, including the need to build reserves for future investment or other reasons
- What is happening to salaries externally in the public, private and third sectors (benchmarking) and the need to address any recruitment or retention difficulties.



Recruitment, Appointment and Training of Trustees

Girlguiding Anglia's constitution provides for a total of 12 trustees, as follows:

- Chief Commissioner;
- Deputy Chief Commissioner;
- Region Treasurer;
- Three Anglia Region County Commissioners;
- Two Anglia Region appointment holders;
- Three Anglia Region grassroots leaders; and
- One external Trustee.

The first three roles above are ex-officio roles; whilst the others are elected roles. The appointment of the trustees is constituted as follows:

- the Chief Commissioner is appointed by the Chief Guide of Girlguiding;
- the Deputy Chief Commissioner is appointed by the Chief Commissioner of Girlguiding Anglia;
- the Region Treasurer is appointed by the Board of Trustees, on the recommendation of the Chief Commissioner;
- the three County Commissioner trustees are elected by all the County Commissioners within Girlguiding Anglia;
- the three Region appointment holder trustees are elected by the Board of Trustees;
- the grassroot leader trustees are elected by adult members within Girlguiding Anglia;
- and the external trustee is appointed by the Board of Trustees.

Upon appointment, all trustees receive training in their duties and responsibilities to the charity and are offered further on-going training opportunities to ensure good governance as appropriate. In addition, Girlguiding Anglia has developed an online trustee resource, providing information and good practice guidance covering all aspects of the trustee role.

Risk Management Statement

The major risks facing the charity are reviewed and carefully scrutinised by the trustees on a regular basis, with additional scrutiny due to the Coronavirus situation and the impacts on Girlguiding. Ownership of each of these risks has been identified and systems have been developed in order to take steps to mitigate them. A full risk register, detailing all the risks, owners of the risks and mitigating actions has been compiled and is available at the charity's registered office. Key risk areas (with examples) are:

- Governance, Regulatory & Compliance (Legislative change, lack of suitable trustees)
- External (Safeguarding, Coronavirus, international travel restrictions)
- Operational (Staff numbers and qualification, equipment malfunction, over subscription to events)
- Financial (Insufficient funds, accounting error, fraud, income exceeding expectations)

Girlguiding Anglia Annual Report

Year ended 31 December 2021



Objective and Activities

The charity's aims and objectives are described in The Royal Charter of The Guide Association 1922. The current Statement of Purpose and aim of guiding are as follows:

Statement of Purpose

Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

The Aim of Guiding

The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Girlguiding Anglia, as part of Girlguiding, is responsible for enabling and encouraging the fulfilment of the above statement throughout the Region and its twelve Counties.

Statement of Public Benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees believe that the activities Girlguiding Anglia undertakes throughout the Region, such as events and projects for young members and learning and development opportunities for adults, benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of Girlguiding's aims.

The Chair of Trustees and Chief Commissioner's Report on pages 6 to 8 gives details on what has been achieved in 2021.



Chair of Trustees' Report for 2021

Last year we have launched our strategy “Together we inspire” 2021-2026. This was a virtual event due to covid restrictions; the event was for lead volunteers, trustees, and senior management team. Two main focus areas:



Members' experiences

Ensuring our members have a positive experience, one in which they feel valued, supported, and have opportunities to develop.

Members voices

Ensuring our engagement with all members, gathering their ideas to influence future direction and shape our vision for the future

These areas have been our focus for 2021 alongside our recovery plan which was developed to plan achievable and effective goals throughout the year.

This has included.

- To encourage and promote flexible guiding particularly for the return to face-face guiding in the aftermath of the pandemic
- To grow and also to sustain our existing membership
- To use data to inform effective decision making and targeting of resources
- To support Hautbois Activity centre plans were made to open up and return to activities and residentials
- To ensure there is secure financial budgeting and planning for the future

We have focussed our attention on supporting our members to return to active face to face guiding once it was safe to do so. We continue to provide resources to support risk assessment and to assist leaders to engage with their girls whilst virtual guiding took place.

In 2021 our region also celebrated its 50th birthday alongside other regions across the UK. We changed our plans significantly and planned a yearlong challenge creating a Buzz About Anglia challenge which has six themes to offer a varied programme for all sections to engage with.

- Be Adventurous
- Be New and creative
- Be Giving
- Be a Leading light
- Be an International explorer
- Be Amazing

We had a fabulous take up with 24,000 downloads of activities. Each theme has an average of 450 downloads. The activities supported the units to take part in the challenge and the overall programmes offer.

Girlguiding Anglia Annual Report

Year ended 31 December 2021



We held a virtual event Fiesta Fun in July and encouraged everyone to hold a Party in November, with the pack of suggested ideas to celebrate our birthday.

Region Conference “Together we inspire” in October brought together senior staff members, and lead volunteers to review our strategy and to consider the inclusivity of our offer. We enlisted an outside trainer to take us through some activities to plan and review how we as a region can be more inclusive to our existing members and encourage others to join.

One team approach has been fostered across our organisation with volunteers and staff teams working together. Our staff team has remained fairly stable with us continuing to make use of the furlough scheme. We recruited to our executive manager position and welcomed Amanda to the team in April 2021.

Trainings

- Safe space trainings
- Commissioner sessions
- New leaders
- Trainer support
- Easy Fundraising
- ROVE = which included session linking to our challenge

Thanks and Recognition

Valuing our members remains a high priority and we continue with 1 and 3 year awards plus our Anglia Brooch, and Young people award. We also had one recipient of a Laurel Award which is a national Girlguiding recognition of outstanding service to guiding.

Recovery Plan

We recognise that this coming year we will continue to recover and rebuild. We have utilised our reserves policy to give sustainability grants to each of our 12 counties. This sustainability grant has been used to support units who find themselves in financial difficulty due to the impact as a direct result of the pandemic, this could be low number, or rises with rental of venues. This has been well received and the feedback provided confirmed the value this funding has provided.

Our 2021 Impact report provides more in-depth detail to this information. We have plans which continue to focus on our recovery for this coming year and we recognise this next 12 months will be a crucial time for our Girlguiding Anglia. Our plan includes events which have been postponed previously due to the pandemic and activities which promote and raise awareness of the opportunities which we provide for girls and young women alongside continuing to value our existing members and staff team.

2022 Plans for our members include:

- Trainers Conference Joint with Midlands region first planned for 2020
- Commissioners Conference - a training day to enthuse and inspire our area lead volunteers with a face to face and virtual day

Girlguiding Anglia Annual Report

Year ended 31 December 2021



- Peer Educators event - a event open to 14 to 25 years who wish to become peer educators. This includes fun, safe and challenging sessions developed with expert partners
- ROVE - reaching out to virtually everyone - virtual training session open to all volunteers
- Rainbows activity day - providing a template and materials for events across the regions Rainbows can have the fun of meeting others
- Platinum Jubilee Beacons across the region
- Safe Space level 3 trainings to ensure compliance for our members
- Trustee training to support governance at all levels.
- Review of Communications - newsletters etc
- Introduction of information (Chief chat, sessions four times a year)
- Task and finish groups set up for 2023 events

For our staff teams

- On-going monthly what's on sessions to continue the one team approach
- Shared expertise across teams with joint projects e.g. Generation Green
- Wellbeing group working towards well-being charter
- Wellbeing themed activities and messaging
- Training opportunities such as mental health first aid
- Open invitation to meet the trustees at the annual weekend meeting
- Continue to share executive minute summery to ensure openness and transparency
- Summer and Christmas activity i.e., Christmas lunch, picnic open to all staff

For Hautbois Activity Centre

- Expand activities with more paddle boards and launch facilities and upgrade map and skill development activities
- Return to our pre-pandemic focus on our primary purpose with increased use by Girlguiding and other youth/educational organisations
- Develop a strategic plan to increase sustainability and move towards a net-zero carbon footprint
- Promote a wide range of guiding events to introduce more members to the facilities Hautbois offers

Our 2021 Impact report provides more in-depth detail of the activities and delivery across the year.



Tracy Foster,
Chief Commissioner and Chair of Trustees
Date 1st March 2022



Review of Financial Position

The financial statements annexed to this report are those of Girlguiding Anglia and reflect the activities the Region undertakes. Counties, Divisions, Districts and units are responsible for their own finances.

The Statement of Financial Activities (SOFA)

Income and expenditure for the year are detailed in the SOFA, together with net gains or losses on investments. These are shown separately for the Association's unrestricted funds, which may be used at the discretion of the trustees, and the Association's restricted trust and special funds, which must be spent in accordance with the donors' wishes.

Net expenditure before other recognised gains and losses for the year amounted to £130,293 compared with £112,243 in 2020. Total gains on investments amounted to £247,772 compared with gains of £127,042 in 2020. An important feature of the SOFA is the analysis of expenditure between direct charitable expenditure on the charity's activities and support costs. Direct charitable expenditure represents 85% of the total expenditure, compared with 89% in 2020. The principle funding sources in 2021 are subscriptions and Region activities £520,899 (2020 : £647,075) Hautbois Activity Centre £456,908 (2020 : £132,346) and Retail Trading £152,900 (2020 : £104,129).

Risk, Coronavirus and Going Concern

The major risk facing Girlguiding Anglia in 2021 continued to be the economic impact of the Coronavirus. This as with all risks was, and continues to be, continually reviewed and scrutinised by members of the Board of Trustees. These risks are reviewed, and systems revised at meetings during the year involving the trustees and senior managers.

A key risk for Girlguiding is that the girls and young women who want to join us do not have access to guiding and that the lockdown impact causes girls and leaders to leave. We are managing this risk through the existing Growth and Retention strategy and this has been further enhanced with expenditure in 2021 on increasing our virtual presence and allocating funds to reopening costs.

Supporting our volunteers has also caused a shift in emphasis by increasing the learning and development opportunities for our volunteers through video conference software and on-line engagement.

Hautbois Activity Centre saw the curtailment of its usual guiding and youth activities, for the early part of the year. We utilised the assets through leisure bookings and those in the course of key worker employment. During the summer socially-distant activities were offered.

These contingency plans mean that Trustees remain comfortable that even through the current Coronavirus situation we remain a going concern.



Investment Policy

The investment powers of Girlguiding Anglia are set out in The Royal Charter and Byelaws of The Guide Association 1922. There are no restrictions on the charity's power to invest. An investment strategy is set by the trustees every five years, within an overall agreed policy in which investment is in a low- and medium- risk portfolio, with a view to ensuring that capital appreciation of such investments exceeds inflation over five-year period. The strategy is reviewed regularly and takes account of demand for funds. As part of this process, the trustees consider the income requirements, the risk profile and seek advice from professional advisers of the market prospects in the medium-term.

Reserves Policy

Free reserves represent the working capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. It is the policy of Girlguiding Anglia to maintain unrestricted funds, which are the free reserves of the charity and reviewed by the Board of Trustees on an annual basis. In order to provide sufficient free funds to cover management and administration of the Region Office and Hautbois, the Region's Activity Centre, and to be able to respond to any emergency applications, which may arise from our membership. For the year ended 31 December 2021 our free reserves are £1,045,989 (£1,095,587 in 2020) after the deduction of unrestricted tangible assets and investments. Six months expenditure and capital commitments total £771,677 (£581,063 in 2020).

The current level of reserves remains over 35% higher than these commitments due to the lower actual and anticipated level of spend in the current Covid situation, however the Trustees feel that the additional expenditure required to facilitate a swift return to guiding activities across the region means the level of reserves is appropriate, allowing for lower subscriptions going forward whilst additional expenditure may be required.

Fundraising Policy

Girlguiding Anglia does not undertake any fundraising activities, either directly or using an agency. As such, we do not currently subscribe to a fundraising code or regulation. We are not aware of any failures, during the year ended 31 December 2021 (2020 : none), by the charity or any person acting on its behalf, to comply with our fundraising standards, nor did we receive any complaints about fundraising activity.

Our staff have been provided with training on how to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy; or which is unreasonably persistent and places undue pressure on a person to give money or other property.

This Report was approved on 19th March 2022 and signed on behalf of the Board of Trustees by Tracy Foster (Chief Commissioner and Chair of Trustees)

A handwritten signature in black ink, appearing to read 'Tracy Foster'.



Independent Auditor's Report to the Trustees of The Guide Association Anglia Region (T/A Girlguiding Anglia)

Opinion

We have audited the financial statements of The Guide Association Anglia Region (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

give a true and fair view of the state of the charity's affairs as at 31 December 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;

have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.



Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.



Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and how it operates and considered the risk of the charity not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements. In relation to the charity this included employment law, safeguarding, financial reporting and health & safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- **Management override:** We reviewed systems and procedures to identify potential areas of management override risk. In particular, we agreed to the financial statements to the underlying trial balance and carried out testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions to identify large or unusual transactions. We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions.
- We reviewed minutes of Trustee meetings agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management including those responsible for the key regulations. We have reviewed the procedures in place for reporting of incidents to the Trustee Board and, escalation of procedures and serious incident reporting of these matters as necessary with the Charity Commission.
- We reviewed whether there has been any correspondence with the Charity Commission and made enquiries of management and officers of the charity regarding non-compliance with laws and regulations applicable to the organisation. We have also reviewed the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting of these matters if necessary with the Charity Commission.
- We reviewed the process regarding the Trustees' consideration of the risk register, including consideration of data protection.



Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Price Bailey LLP

PRICE BAILEY LLP
Chartered Accountants and Statutory Auditors
Anglia House 6 Central Avenue
St Andrews Business Park
Thorpe St Andrew
Norwich
NR7 0HR

Date: *19 March 2022*

Price Bailey LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.



**Statement of Financial Activities
for the year ended 31 December 2021**

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Income					
Donations and legacies	2	1,268	5,270	6,538	3,350
Income from charitable activities	3	1,130,707	-	1,130,707	883,640
Other income	4	39,061	-	39,061	156,022
Investment income	5	10,452	366	10,818	5,306
Total income		1,181,488	5,636	1,187,124	1,048,318
Expenditure					
Charitable activities	6	1,315,091	2,326	1,317,417	1,160,561
Total expenditure		1,315,091	2,326	1,317,417	1,160,561
Net expenditure before gains		(133,603)	3,310	(130,293)	(112,243)
Net gains on investments	11	247,772	-	247,772	127,042
Net income / (expenditure)		114,169	3,310	117,479	14,799
Net movement in funds		114,169	3,310	117,479	14,799
Reconciliation of funds					
Total funds brought forward		3,932,654	43,445	3,976,099	3,961,300
Total funds carried forward	19	4,046,823	46,755	4,093,578	3,976,099

All income and expenditure derive from continuing activities.

The notes on pages 18 to 36 form an integral part of these financial statements.

Girlguiding Anglia Annual Report

Year ended 31 December 2021



Balance Sheet as at 31 December 2021

		2021		2020	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		1,327,889		1,411,924
Investments	11		1,672,915		1,425,143
			<u>3,000,804</u>		<u>2,837,067</u>
Current assets					
Stocks and work in progress	12	24,035		26,509	
Debtors	13	98,546		191,727	
Cash at bank and in hand		1,148,304		1,203,245	
		<u>1,270,885</u>		<u>1,421,481</u>	
Creditors: Amounts falling due within one year	14	<u>(178,111)</u>		<u>(282,449)</u>	
Net current assets			1,092,774		1,139,032
Net assets			<u>4,093,578</u>		<u>3,976,099</u>
The funds of the charity:					
Restricted funds			46,785		43,445
Unrestricted funds					
Unrestricted income funds		3,949,934		3,833,224	
Designated funds		96,859		99,430	
		<u></u>		<u></u>	
Total unrestricted funds			4,046,793		3,932,654
Total charity funds	19		<u>4,093,578</u>		<u>3,976,099</u>

Approved by the Board on and signed on its behalf by: *on 19 March 2022*

Tracy Foster
Chief Commissioner

Andrea Oughton
Deputy Chief Commissioner

The notes on pages 18 to 36 form an integral part of these financial statements



Statement of cash flows for the year ended 31 December 2021

	Note	2021 £	2020 £
Cash flows from operating activities:			
Net cash used by operating activities	22	(42,784)	(39,666)
Cash flows from investing activities:			
Payments to acquire fixed assets	10	(11,770)	(18,039)
Interest received		520	1,101
Net cash used in investing activities		(12,157)	(16,938)
Change in cash and cash equivalents in the period		(54,941)	(56,604)
Cash and cash equivalents brought forward		1,203,245	1,259,849
Cash and cash equivalents carried forward	23	1,148,304	1,203,245

The notes on pages 18 to 36 form an integral part of these financial statements



Notes to the Financial Statements for the Year Ended 31 December 2021

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared to give us 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

Girlguiding Anglia constitutes a public benefit as defined by FRS102. The charity is not part of a group. The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Specific points relating to the current year are made on page 9.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation and issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity’s ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for the use at the Trustees’ discretion in furtherance of the objectives of the charity and which have not been designated for any other purpose.

Restricted funds are those donated for use in particular area or for specific purpose, the use of which is restricted to that area of purpose.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for the specific purposes.

Further details of each fund are disclosed in note 19.



Income Recognition

Income is recognised where there is entitlement, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Donations are recognised only once received, and any conditions that are attached are recognised through placing in appropriate funds (restricted or designated).

Membership subscriptions are received from Girlguiding in April for the year March to February and recognised for the period they relate to. Shop income and income derived from events is recognised as earned (that is, as the related goods or services provided).

Government grants have been recognised where payment has been approved and may not have been received.

Investment income is recognised on a receivable basis.

Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Tangible Fixed Assets

Items of property and equipment costing over £1,000 are capitalised at original cost (or valuation if gifted). Where fees have been incurred these are capitalised with the purchase cost and depreciated as the main asset.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Category	Annual Rate
Land	Not depreciated
Freehold property	2% on cost
Equipment	20% on cost
Building improvements	2% on cost

Investments

Fixed asset investments are included at cost of acquisition and then market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales and proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end. The Charity does not acquire, or use put options, derivatives or other complex financial instruments.



Stock

Stock is valued at the lower of actual cost (FIFO) and net realisable value, after due regard for obsolete and slow-moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution is not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Deferred income is known future income that has already been invoiced or cash received as deposits.

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.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost with the exception of fixed assets which are measured at cost less depreciation; and investments in the charity's portfolio, which are measured at fair value as at the balance sheet date using the closing market value. The value of investments as well as their original cost is stated in note 11.

Financial assets include investments in the portfolio, the bank balances, trade debtors, accrued income and other debtors but exclude prepayments and taxation. Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.



Termination Costs

Termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either:

- Terminate the employment of an employee or group of employees before the normal retirement date; or
- Provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Pensions

The charity operates two defined contribution pension schemes. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Grant Making

Grants payable are recognised on approval of the grant by the committee with grant making approval as deemed within their terms of reference, and notification to its recipient to have created an obligation to a third party.

Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, which are described above, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider that there are any critical judgments in the financial statements. The only key accounting estimate relates to the value placed by COIF Charities Investment fund on the value of our investment.

2. Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Donations	1,268	5,270	6,538	3,350

The £3,350 received in 2020, £1,480 was restricted funds and £1,870 unrestricted.

Girlguiding Anglia Annual Report

Year ended 31 December 2021



3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Region				
Subscriptions	490,804	-	490,804	646,896
Delivering guiding	30,095	-	30,095	179
	<u>520,899</u>	<u>-</u>	<u>520,899</u>	<u>647,075</u>
Hautbois				
House fees	64,448	-	64,448	30,915
Camp fees	64,089	-	64,089	46,512
Activities	250,886	-	250,886	41,173
Catering	71,012	-	71,012	11,918
Events	4,981	-	4,981	1,915
Other income	1,492	-	1,492	3
Guiding grant (from Region)	14,570	-	14,570	2,163
Less: Internal Regional Subsidy	(14,570)	-	(14,570)	(2,163)
	<u>456,908</u>	<u>-</u>	<u>456,908</u>	<u>132,436</u>
Retail				
Sales of purchased goods	152,900	-	152,900	104,129
	<u>152,900</u>	<u>-</u>	<u>152,900</u>	<u>104,129</u>
	<u>1,130,707</u>	<u>-</u>	<u>1,130,707</u>	<u>883,640</u>

The £883,640 received in 2020, was all unrestricted funds.

The Guiding grant (from Region) is an internal subsidy of £14,570 (2020 : £2,163) and is recognised as both income above and as a grant expense in note 6 as it is provided as a discount for Girlguiding members using the facilities at Hautbois Activity Centre, compared to other organisations.

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4 Other Income

		2021 Unrestricted	2020 Unrestricted
Job Retention Scheme -	Region	7,381	32,838
	Hautbois	23,648	82,024
	Retail	3,500	14,760
		<u>34,529</u>	<u>129,622</u>
Kickstart Grant	Retail	4,532	-
Business Support Grants	(Hospitality)	-	26,400
		<u>39,061</u>	<u>156,022</u>

Girlguiding Anglia were again affected by the Coronavirus and as such applied for help from the government. This was unrestricted income and replaced charitable income within the areas shown.

The Kickstart scheme is a government initiative to get young, long term unemployed people back into the workplace and funds received are expended on their wages and training.

5 Investment income	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	(2,754)	366	(2,388)	1,101
Rental income	13,206	-	13,206	4,205
	<u>10,452</u>	<u>366</u>	<u>10,818</u>	<u>5,306</u>

The £5,306 investment income received in 2020 was all related to unrestricted funds.

Treasury deposits in 2020 were increased by too much accrued interest totalling £2,908. This was reversed within the 2021 figure.



6 Analysis of expenditure on charitable activities

	Region £	Hautbois £	Retail £	2021 £
Direct costs				
Staff costs	171,120	330,970	56,788	558,878
Direct costs and delivering guiding	93,637	95,297	106,593	295,528
Office and establishment	27,970	5,266	394	33,630
Bank charges	320	1,242	1,822	3,384
Marketing	-	2,470	-	2,470
Professional fees	19,250	1,118	-	20,368
Property maintenance	5,064	8,747	-	13,811
Estate maintenance	17,891	-	-	17,891
Grants (Note 20)	112,139	-	-	112,139
Depreciation	55,996	-	-	55,996
Support costs				
Staff costs	109,965	-	-	109,965
Office and establishment	17,984	-	-	17,984
Governance *	30,677	3,848	-	34,524
Professional fees	3,952	913	-	4,865
Depreciation	35,984	-	-	35,984
	<u>701,949</u>	<u>449,871</u>	<u>165,597</u>	<u>1,317,417</u>

In addition to the Region's costs of £701,949 detailed above, the Region has provided an internal subsidy of £14,570 (2020: £2,163) to support the activities of Hautbois (as reflected in note 3).

*Governance includes insurance, accounting fees, and costs incurred to ensure health, safety and fire protection are all maintained. They do not include Trustee expenses save where they relate to those matters.

Comparatives (2020) are on page 24.



6 Analysis of expenditure on charitable activities continued

	Region £	Hautbois £	Retail £	2020 £
Direct costs				
Staff costs	202,918	277,494	55,925	536,337
Direct costs and delivering guiding	49,524	47,328	71,569	168,421
Office and establishment	21,053	4,844	2,627	28,524
Bank charges	1,206	364	32	1,602
Marketing	8,050	2,956	-	11,006
Professional fees	-	602	-	602
Property maintenance	23,801	5,373	-	29,174
Estate maintenance	26,279	5,373	-	31,652
Grants (Note 20)	134,175	-	-	134,175
Depreciation	92,478	-	-	92,478
Support costs				
Staff costs	81,330	-	-	81,330
Office and establishment	7,895	-	-	7,895
Governance*	14,103	511	-	14,614
Professional fees	6,858	2,579	-	9,436
Depreciation	13,315	-	-	13,315
	<u>682,985</u>	<u>347,424</u>	<u>130,152</u>	<u>1,160,561</u>

*Governance is defined on page 24.

7 Trustees' remuneration and expenses

No Trustees received any remuneration during the current or previous year.

Five trustees claimed expenses during the year (2020 : 9). The expenses paid to the trustees during the year were travelling expenses and administration costs and these amounted to £3,155 (2020 : £1,572).



8 Net income for the year

	2021	2020
This is stated after charging:	£	£
Operating leases - equipment	1,763	2,147
Auditor's remuneration;		
- statutory audit accrual	10,950	9,950
Depreciation	96,475	87,963
Loss on disposal of fixed asset	-	17,829

In 2020 an accounting system ceased being used in the year and was written off. The replacement system is subscription based and usage costs are included in the financial activities for the year

9 Staff costs

The aggregate payroll costs of these persons were as follows:

	2021	2020
	£	£
Wages and salaries	620,355	547,649
Social security	35,791	36,604
Other pension costs	11,272	12,399
Other staff costs (including temporary cover)	1,423	9,019
Exit payments	-	11,796
	<u>668,841</u>	<u>617,467</u>

The average number of employees (headcount) during the year was 47 (2020 : 31). The full time equivalent (FTE) was 38 (2020 : 26)

No employees earned over £60,000 (2020 none)

The five key management personnel of the Charity (2020 four) received a total amount of employee benefits (including employer pension and National Insurance contributions) for their services to the charity of £187,369 (2020 : four managers earned £158,163)

Exit payments in the prior year related to one voluntary redundancy as a result of the Coronavirus situation.



10 Tangible Fixed Assets

	Freehold Land and Buildings £	Equipment and Machinery £	Office Equipment £	Total £
Cost				
As at 1 January 2021	1,948,628	308,468	84,775	2,341,871
Additions	4,071	7,699	-	11,770
As at 31 December 2021	<u>1,952,699</u>	<u>316,167</u>	<u>84,775</u>	<u>2,353,641</u>
Depreciation				
As at 1 January 2021	631,135	236,512	62,300	929,947
Charge for the year	58,580	33,400	4,495	96,475
Eliminated on Disposals	-	-	-	-
As at 31 December 2021	<u>689,715</u>	<u>269,241</u>	<u>66,795</u>	<u>1,025,751</u>
Net book value				
As at 31 December 2021	<u>1,262,983</u>	<u>46,926</u>	<u>17,980</u>	<u>1,327,889</u>
As at 31 December 2020	<u>1,317,493</u>	<u>71,956</u>	<u>22,475</u>	<u>1,411,924</u>

11 Investments held as fixed assets

	Listed Investments 2021 £	Listed Investments 2020 £
Market value		
As at 1 January	1,425,143	1,298,101
Revaluation	247,772	127,042
As at 31 December 2021	<u>1,672,915</u>	<u>1,425,143</u>
Net book value		
As at 31 December	1,672,915	1,425,143

Listed investments consist of 6,897.98 accumulation units held in COIF Charities Investment fund (2020 : 6,897.98), these are shown net of management fees of £10,037 (2020 : £8,567) The original cost of these investments was £690,000 (2020 : £690,000).



12	Stock	2021	2020
		£	£
	Shop goods for resale	24,035	26,509
		<u>24,035</u>	<u>26,509</u>

13	Debtors	2021	2020
		£	£
	Trade debtors	74,179	61,196
	Prepayments and accrued income	9,304	103,853
	Other debtors	10,000	11,459
	Taxation	5,063	15,219
		<u>98,546</u>	<u>191,727</u>

14	Creditors: Amounts falling due within one year	2021	2020
		£	£
	Trade creditors	20,723	34,448
	Taxation and social security	11,487	19,022
	Accruals and deferred income	141,321	224,635
	Other creditors	4,580	4,344
		<u>178,111</u>	<u>282,449</u>

Included in creditors is deferred income as follows:

	2021	2020
	£	£
Deferred income at 31 December 2020	224,635	211,095
Released in the year	(549,933)	(128,743)
Received in the year	468,619	142,283
	<u>141,321</u>	<u>224,635</u>
Deferred income at 31 December 2021	141,321	224,635

Deferred income relates to member subscriptions, international trips, Hautbois bookings and other events where money has been received relating to future years.

15 Pension scheme



The charity operates two defined contribution pension schemes. The pension cost charge for the period represents contributions payable by the charity to the schemes amounted to £11,272 (2020 - £12,399).

At the year end contributions for December were outstanding to be paid to the providers of £3,367 (2020 : £1,262)

All pension costs are allocated to unrestricted funds in line with the staffing to which they relate.

The split of pension between direct and support costs depends on the role of the individual within the organisation.

16 Connected Charities

The Guide Association at Commonwealth Headquarters.

The Guide Association is an umbrella organisation to the Region. The Region is one of nine separately constituted County/Region Associations established under the powers of the Royal Charter to administer guiding in each area.

Within Anglia there are twelve county areas of the Guide Association, each further subdivided into divisions, districts and units. Each county, division, district and unit is responsible as a separate charity for their own finances.

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

17 Lease commitments

At 31 December 2021, the charity's future minimum lease payments under non-cancellable operating leases were:

	2021	2020
Other:	£	£
Within 1 year	1,357	1,357
Expiring in 2-5 years	2,372	2,792
	<u>3,729</u>	<u>4,149</u>

18 Related Party Transactions

There were no transactions requiring disclosure during the year with related parties other than trustee expense reimbursement (note 7). (2020 : nil)

Girlguiding Anglia Annual Report

Year ended 31 December 2021



19 Analysis of funds

	At 1 January 2021	Income	Expenditure	Other recognised gains/losses	Transfers	At 31 December 2021
	£	£	£	£	£	£
Designated Funds						
GGA Training at a Training/Activity Centre	15,216	-	-	-	-	15,216
Reach Out Grant	733	-	-	-	(733)	-
Chief's Memorial	38	-	-	-	(38)	-
Unit Start Up Grant	801	-	(801)	-	-	-
Region Start Up Grant	-	-	(2,559)	-	3,000	441
Hautbois Maintenance	80,134	-	-	-	-	80,134
Leadership Training Grant	1,068	-	-	-	-	1,068
Diamond Challenge	1,440	-	(1,440)	-	-	-
Sustainability Fund	-	-	(91,976)	-	91,976	-
Designated funds	99,430	-	(96,776)	-	94,205	96,859
General Funds	3,833,224	1,181,488	(1,218,345)	247,772	(94,205)	3,949,934
Restricted Funds						
Friends of Hautbois	3,798	3,636	(2,296)	-	-	5,138
Friends of Hautbois - Legacies	31,689	2,000	-	-	-	33,689
Membership Growth & Retention	7,958	-	-	-	-	7,958
Restricted funds	43,445	5,636	(2,296)	-	-	46,785
Total funds	3,976,099	1,187,124	(1,317,417)	247,772	-	4,093,578

Notes:

In previous years the surplus from activity centre bookings was transferred from the general fund to the Hautbois Maintenance fund for the upkeep of the estate, this year's surplus was not transferred, as the deficit in 2020 had not been. As the Association had needed to support Hautbois expenditure in 2020 the Trustees felt this should be repaid in 2021 and probably 2022.

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19 Analysis of funds (continued)

	At 1 January 2020 £	Income £	Expenditure £	Other recognised gains/losses £	Transfers £	At 31 December 2020 £
Designated Funds						
GGA Training at a Training/Activity Centre	15,216	-	-	-	-	15,216
Reach Out Grant	733	-	-	-	-	733
Chief's Memorial	38	-	-	-	-	38
Unit Start Up Grant	4,484	-	(3,683)	-	-	801
Hautbois Estate	72,250	-	(71,953)	-	(297)	-
Hautbois Maintenance	91,344	-	(11,507)	-	297	80,134
Leadership Training Grant	1,068	-	-	-	-	1,068
Diamond Challenge	1,540	-	(100)	-	-	1,440
Sustainability Fund	-	-	(128,952)	-	128,952	-
Designated funds	186,673	-	(216,195)	-	128,952	99,430
General Funds	3,722,662	1,046,838	(934,366)	127,042	(128,952)	3,833,224
Restricted Funds						
Friends of Hautbois	12,318	1,480	(10,000)	-	-	3,798
Friends of Hautbois - Legacies	31,689	-	-	-	-	31,689
Membership Growth & Retention	7,958	-	-	-	-	7,958
Restricted funds	51,965	1,480	(10,000)	-	-	43,445
Total funds	3,961,300	1,048,318	(1,160,561)	127,042	-	3,976,099



Designated funds are as follows

Girlguiding Anglia Training at a Training & Activity Centre Bursary, set up as the King George VI Fund this provides grants to adult Leaders in the Region to attend a guiding-organised training event at one of the Training and Activity Centres owned by Girlguiding or one of its Countries and Regions. Funds are received annually from Girlguiding to support this bursary.

Reach Out Grant Fund - This fund provides grants to empower girls and young women and their units to provide new opportunities and benefit guiding in the community. The fund is a combination of funds received annually from the Girlguiding Buchanan Legacy, together with additional funds from Girlguiding Anglia.

Chief's Memorial Fund - Known as the Girlguiding Anglia International Bursary, the Chief's Memorial Fund helps Region members taking part in a guiding international adventure who are not eligible for any other Girlguiding Anglia grant. Funds are received annually from Girlguiding to support this bursary.

Starting a New Unit Grant - Girlguiding Anglia administer the Starting a New Unit Grant on behalf of Girlguiding. New units can be awarded a maximum grant of £500 to assist with initial start-up costs including rent. Funds are received annually from Girlguiding. This ended in 2021.

Anglia New Unit Grant - Following the end of the national scheme, Trustees agreed to start a scheme on similar lines. It is now £250 resources to deliver the Girlguiding programme and up to six months venue rental

Hautbois Estate - The trustees have set aside funds to acquire the church and surrounding land within the Hautbois estate.

Hautbois Maintenance, Renewals and Development- this is the surplus generated by Hautbois and has been set aside to pay for expected future maintenance, renewals and development of the facilities.

Leadership Training - To provide funds to train more leaders across Girlguiding Anglia

Diamond Challenge - As part of the Duke of Edinburgh scheme funds have been received to develop the Duke of Edinburgh award scheme leaders in deprived areas across the region.

Sustainability Fund - The Trustees agreed at the start of the Coronavirus pandemic in March 2020 to make funds available for counties to support Girlguiding at grassroots level. This equated to £2 per member and was repeated in 2021.



Restricted funds are as follows

Friends of Hautbois - The Friends of Hautbois are an Interest group dedicated to the furtherance of Hautbois. Income is generated through subscriptions and fundraising, which primarily is used to support, upkeep and fund new projects at Hautbois.

They have their own committee and consider requests from the Activity Centre for support with projects.

Friends of Hautbois Legacies - Proceeds from legacies received by Friends of Hautbois for the benefit of Hautbois. These may contain specific requests which the committee endeavour to honour.

Membership Growth & Retention - The Membership Growth & Retention Grant (previously referred as Growing Guiding Grant) was provided by Girlguiding to Girlguiding Anglia for the provision of activities to support the local systems to ensure that new and potential members are warmly welcomed and supported to join Girlguiding.



20 Grants made

	2021			2020		
	Institution	Individual	Total	Institution	Individual	Total
Reach out grant	-	-	-	-	-	-
Chief's memorial	-	-	-	-	-	-
Unit start up - National	447	-	447	3,100	-	3,100
Unit start up - Regional	2,559	-	2,559	-	-	-
Sustainability grant*	91,976	-	91,976	128,952	-	128,952
Diamond Challenge (DofE)	-	1,440	1,440	-	100	100
Property grants	15,000	-	15,000	368	-	368
Space to grow grants	4,697	-	4,697	583	-	583
International trips **	-	(4,030)	(4,030)	-	856	856
Carer grants	-	-	-	-	45	45
Outdoor activity	-	50	50	-	125	125
Queens Guide	-	-	-	46	-	46
	114,679	(2,540)	112,139	133,049	-	134,175
GG subsidy for Hautbois	14,570	-	14,570	2,163	-	2,163
	129,249	(2,540)	126,709	135,212	1,126	136,338

* In 2021 and 2020 £2 per member was given to counties so they could sustain guiding in their area through hardship grants.

** International trips were cancelled for a 2nd year so previous awarded grants were refunded.

Following the cessation of the national New Unit Grant, the Trustees agreed to start a regional version which is shown above.



21 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2021			
Tangible assets	1,327,889	-	1,327,889
Investments	1,672,915	-	1,672,915
Current assets	1,224,100	46,785	1,270,885
Creditors: Amounts falling due within one year	(178,111)	-	(178,111)
	<hr/>	<hr/>	<hr/>
Net assets	4,046,793	46,785	4,093,578
	<hr/>	<hr/>	<hr/>
2020			
Tangible assets	1,411,924	-	1,411,924
Investments	1,425,143	-	1,425,143
Current assets	1,378,036	43,445	1,421,481
Creditors: Amounts falling due within one year	(282,449)	-	(282,449)
	<hr/>	<hr/>	<hr/>
Net assets	3,932,654	43,445	3,976,099
	<hr/>	<hr/>	<hr/>

22 Cash provided by operating activities

	2021	2020
	£	£
Net expenditure for year before capital gains (as per Statement of financial activities)	(130,293)	(112,243)
Adjusted for		
Depreciation charges	95,805	87,963
(Profit)/Loss on disposal of fixed assets	-	17,829
Interest received	(520)	(1,101)
Decrease / (increase) in stocks	2,474	(3,174)
Decrease / (increase) in debtors	93,181	(40,829)
Increase / (decrease) in creditors	(104,338)	11,889
	<hr/>	<hr/>
Net cash generated/(used) by operating activities	(43,691)	(39,666)
	<hr/>	<hr/>



23 Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	1,148,304	1,203,245

24 Net Debt Reconciliation

	At 1 st January 2021	Cashflows	Non-cash changes	At 31 st December 2021
Cash at bank	<u>1,203,245</u>	<u>(54,941)</u>	=	<u>1,148,304</u>

	At 1 st January 2020	Cashflows	Non-cash changes	At 31 st December 2020
Cash at bank	<u>1,259,849</u>	<u>(56,604)</u>	=	<u>1,203,245</u>



ANGLIA REGION OF THE GUIDE ASSOCIATION

England & Wales - Charity number 278508

Accounts



Girlguiding Anglia Annual Report

Year ended 31 December 2020

Girlguiding Anglia Annual Report

Year ended 31 December 2020

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Charity Reference & Administrative Details

<i>Registered charity name</i>	The Guide Association Anglia Region	
<i>Operating as</i>	Girlguiding Anglia	
<i>Charity number</i>	278508	
<i>Auditor</i>	Price Bailey LLP Anglia House, 6 Central Avenue, St Andrews Business Park, Thorpe St Andrew, Norwich NR7 0HR	
<i>Bankers</i>	Barclays Bank PLC St George House 1 Guildhall Street Cambridge, CB2 3NH	Lloyds Bank PLC 16 Gentleman's Walk Norwich, NR2 1LZ
<i>Chief Commissioner</i>	Tracy Foster	
<i>Management Team</i>	Louise Copley Retail Manager Bonnie Dillaway Marketing, Communications and Events Manager Fiona Hunter Activity Centre and Estate Manager David Maidstone Finance Manager	
<i>Principal Office & Registered Address</i>	Girlguiding Anglia 7 Great Hautbois Road Coltishall, Norwich Norfolk, NR12 7JN	
<i>Trustees</i>		

The trustees are the voting members of the Girlguiding Anglia Executive Committee. The trustees who have served the charity since 1 January 2020 are as follows:

Tracy Foster	Chief Commissioner for Anglia
Andrea Oughton	Deputy Chief Commissioner
Sandra Richardson	Treasurer
Angela Peel	Until 1 st January 2021
Helen Pope	Until 31 st March 2020
Julie Richards	Until 5 th March 2021
Deborah Docherty	Until 5 th March 2021
Laura Ludlow	
Isobel Johnson	
Maxine Jones	Until 1 st February 2020
Julia Winstanley	Until 31 st January 2020
Karen Keeling	From 1 st February 2020
Claire Course	From 1 st April 2020

Trustees' Report

The trustees are pleased to present their report and the financial statements of the charity for the year ended 31 December 2020.

Statement of the Trustees' Responsibilities

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

Charity law requires the trustees to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for the year. 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
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards 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 proper 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 for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements and other information included in annual reports may differ from legislation in other jurisdictions.

Structure, Governance and Management

Girlguiding Anglia comprises of twelve guiding counties. It is one of the nine Countries and Regions of Girlguiding (the operating name of The Guide Association), which is the leading charity for girls and young women in the UK.

In accordance with Bye-Law 9.2(c) of The Royal Charter and Bye-Laws of The Guide Association 1922, Girlguiding Anglia's Executive Committee is responsible to the Girlguiding Executive Committee for the direction of the general development of the principles, aims, policy, organisation and rules of The Guide Association, as set out in the current issue of: The Royal Charter and Bye-Laws; The Guiding Manual; and The Guiding Handbook.

The day-to-day management of Girlguiding Anglia is delegated to the senior management team of Finance Manager, Marketing and Communications Manager, Activity Centre and Estate Manager, and Retail Manager, with oversight from the Chief Commissioner.

Girlguiding Anglia will undertake periodic benchmarking of the salary scale and gradings of senior management salaries when they see a need to do so, or at least every 3 years.

The Human Resources Committee will consider a variety of factors when setting any annual increases and reviewing salaries including:

- Inflationary pressures (as measured by the government's Consumer Price Index, Retail Price Index, and any other relevant measures)
- The need to meet legal minimum wage requirements (e.g.) National Living Wage and National Minimum Wage
- Affordability, including the need to build reserves for future investment or other reasons
- What is happening to salaries externally in the public, private and third sectors (benchmarking) and the need to address any recruitment or retention difficulties.

Recruitment, Appointment and Training of Trustees

Girlguiding Anglia's constitution provides for a total of 13 trustees, as follows:

- Chief Commissioner;
- Deputy Chief Commissioner;
- Region Treasurer;
- Chair of Region Finance Committee;
- Three County Commissioners of the Region;
- Three Advisers of the Region;
- Two Adult Leaders within the Region; and
- One member of The Senior Section within the Region aged over 18.

The first four roles above are ex-officio roles; whilst the others are elected roles. The appointment of the trustees is constituted as follows:

- the Chief Commissioner is appointed by the Chief Guide of Girlguiding;
- the Deputy Chief Commissioner, and the Chair of Region Finance Committee are appointed by the Chief Commissioner of Girlguiding Anglia;
- the Region Treasurer is appointed by the Girlguiding Anglia Executive Committee, on the recommendation of the Chief Commissioner;
- the three County Commissioner trustees are elected by all the County Commissioners within Girlguiding Anglia;
- the three Region Adviser trustees are elected by all the Region Advisers within Girlguiding Anglia;
- the Adult Leader trustees are elected by adult members within Girlguiding Anglia;
- and the Senior Section member trustee is elected by members of The Senior Section within Girlguiding Anglia.

Upon appointment, all trustees receive training in their duties and responsibilities to the charity and are offered further on-going training opportunities to ensure good governance as appropriate. In addition, Girlguiding Anglia has developed an online trustee resource, providing information and good practice guidance covering all aspects of the trustee role.

Risk Management Statement

The major risks facing the charity are reviewed and carefully scrutinised by the trustees on a regular basis, with additional scrutiny due to the Corona virus situation and the impacts on Girlguiding. Ownership of each of these risks has been identified and systems have been developed in order to take steps to mitigate them. A full risk register, detailing all the risks, owners of the risks and mitigating actions has been compiled and is available at the charity's registered office. Key risk areas (with examples) are:

- Governance, Regulatory & Compliance (Legislative change, lack of suitable trustees)
- External (Safeguarding, Corona virus, international travel restrictions)
- Operational (Staff numbers and qualification, equipment malfunction)
- Financial (Insufficient funds, accounting error, fraud)

Objective and Activities

The charity's aims and objectives are described in The Royal Charter of The Guide Association 1922. The current Statement of Purpose and aim of guiding are as follows:

Statement of Purpose

Girlguiding enables girls and young women to develop their potential and to make a difference to the world.

The Aim of Guiding

The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Girlguiding Anglia, as part of Girlguiding, is responsible for enabling and encouraging the fulfilment of the above statement throughout the Region and its twelve Counties.

Statement of Public Benefit

The trustees confirm that they have referred to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities.

The trustees believe that the activities Girlguiding Anglia undertakes throughout the Region, such as events and projects for young members and learning and development opportunities for adults, benefit the public by aiding the personal development and wellbeing of girls, young women and adults through the pursuit of Girlguiding's aims.

The Chair of Trustees and Chief Commissioner's Report on pages 6 to 7 gives details on what has been achieved in 2020.

Chair of Trustees' Report for 2020

This last year has certainly raised several significant issues which we could not have predicted. Due to the Covid-19 pandemic, we needed to cancel and postpone our planned large-scale events and international trips for 2020. We had also planned to further develop our five-year strategy following work undertaken in 2019 after planning the launch of Girlguiding strategy Today, Tomorrow, Together in March 2020, but this will now take place in 2021.

During this pandemic year, we have felt that our priority needed to be to help grass roots Girlguiding to support girls as well as focusing on engaging and retaining our members.

We have been able to adapt, be creative and reactive with our support, training, and events, using virtual platforms to the maximum. We have continued to develop our adult leaders in a wide range of areas. We also developed a successful format for virtual events and held three region virtual events for all members, which have been a great success. The learning from this year with the virtual offer, will be taken forward into 2021 and beyond. This will ensure we can continue to offer support, engage, and retain our members and look ahead to the return of face-to-face guiding in 2021.

Our last face to face event was held in February 2020, where we held a successful Commissioner day, (LEAP “Leading, empowering awesome people.”) Commissioners from all over the region coming together and taking part in a day which offered a variety of sessions and ended with an inspiring talk given by Emma Guthrie, Assistant Chief Guide.

Throughout this year, we have experienced a reduction in planned income from Hautbois House and its activities and our retail business but have managed and reviewed this as the year has progressed. Hautbois House activity centre has been successful in securing a local business continuity grant which supported the loss of income. The team have also utilised family camping and used the Airbnb platform to maximise their income.

We have managed to complete the purchase of the land and church, which now complements of estate, this purchase has taken many months to agree, and a process that began with the previous Chiefs team. The building will be made air and watertight as a priority and we will then set up a designated team to look at the use of this space for the future.

Safeguarding compliance has been a focus for this year, ending a three year roll out of new safeguarding measures which create a robust safeguarding training to all our volunteers at varying levels. The process has involved all our safe space trainers who also needed to adapt swiftly to online delivery undertaking training to enable this to happen. We have been successful with reaching our planned

targets and will continue to offer the various levels of safe space training as a requirement for compliance going forwards.

Whilst budgeting for 2021, we have designated specific funds for our recovery plan and for grants to our 12 counties for them to use at a local level for sustainability for units with their area.

We have considered the loss of our membership and budgeted accordingly given consideration for the drop on our overall income. As a region we are predicting a loss of between 25 and 30% and have taken the impact of this loss into our future expenditure.

Positively, this year we have engaged widely with our members, and embraced new ways of working with our volunteers across the region. The virtual platform has enabled our governance and trustee meetings to take place without disruption. The trustee board have met more often highlighting business which needed to be actioned in a shorter timescale.

Sadly, we have needed to make one of our Hautbois team members redundant and have made full use of the furlough scheme to enable other members of the Hautbois team to remain with us whilst there was little business activity. Moving forwards, we envisage the Hautbois house and residential events to resume later in 2021 and returning to being fully operational once again.

The Staff within our office delivery have been able to work remotely with systems already in place which has meant little disruption of service. We have successfully recruited to a full-time communications officer position and now advertised our Executive Managers position formally the Chief Executive Officer role and look forward to successfully recruiting. This senior level management post has been vacant all this year, and members of the current senior leadership team have taken on some additional work throughout this year, and some projects have needed to be put on hold.

Our impact report for 2020 provides a detailed report on all our activities and the challenges we have faced this year and complements this trustee report.



Tracy Foster,

Chief Commissioner and Chair of Trustees

Date 11th September 2021

Review of Financial Position

The financial statements annexed to this report are those of Girlguiding Anglia and reflect the activities the Region undertakes. Counties, Divisions, Districts and units are responsible for their own finances.

The Statement of Financial Activities (SOFA)

Income and expenditure for the year are detailed in the SOFA, together with net gains or losses on investments. These are shown separately for the Association's unrestricted funds, which may be used at the discretion of the trustees, and the Association's restricted trust and special funds, which must be spent in accordance with the donors' wishes.

Net expenditure before other recognised gains and losses for the year amounted to £112,243 compared with £52,210 in 2019. Total gains on investments amounted to £127,042 compared with gains of £230,985 in 2019. An important feature of the SOFA is the analysis of expenditure between direct charitable expenditure on the charity's activities and support costs. Direct charitable expenditure represents 89% of the total expenditure, compared with 86% in 2019. The principle funding sources in 2020 are subscriptions and Region activities £647,075 (2019 : £865,398) Hautbois Activity Centre £132,346 (2019 : £509,368) and Retail Trading £104,129(2019 : £178,385).

Risk, Corona virus and Going Concern

The major risk facing Girlguiding Anglia in 2020 was the economic impact of the Corona virus. This as with all risks was, and continues to be, continually reviewed and scrutinised by members of the Board of Trustees. These risks are reviewed, and systems revised at meetings during the year involving the trustees and senior managers.

A key risk for Girlguiding is that the girls and young women who want to join us do not have access to guiding and that the lockdown impact causes girls and leaders to leave. We are managing this risk through the existing Growth and Retention strategy and this has been further enhanced with expenditure in 2021 on increasing our virtual presence and allocating funds to reopening costs.

Supporting our volunteers has also caused a shift in emphasis by increasing the learning and development opportunities for our volunteers through video conference software and on-line engagement.

Hautbois Activity Centre saw the curtailment of its usual Guiding and youth activities. We utilised the assets through leisure bookings and those in the course of key worker employment. During the summer socially-distant activities were offered.

These contingency plans mean that Trustees remain comfortable that even through the current Corona virus situation we remain a going concern.

Investment Policy

The investment powers of Girlguiding Anglia are set out in The Royal Charter and Byelaws of The Guide Association 1922. There are no restrictions on the charity's power to invest. An investment strategy is set by the trustees every five years, within an overall agreed policy in which investment is in a low- and medium- risk portfolio, with a view to ensuring that capital appreciation of such investments exceeds inflation over five-year period. The strategy is reviewed regularly and takes account of demand for funds. As part of this process, the trustees consider the income requirements, the risk profile and seek advice from professional advisers of the market prospects in the medium-term.

Reserves Policy

Free reserves represent the working capital of the Association available to support short and medium term objectives and to safeguard against unexpected decreases in income. It is the policy of Girlguiding Anglia to maintain unrestricted funds, which are the free reserves of the charity and reviewed by the Board of Trustees on an annual basis. In order to provide sufficient free funds to cover management and administration of the Region Office and Hautbois, the Region's Activity Centre, and to be able to respond to any emergency applications, which may arise from our membership. For the year ended 31 December 2020 our free reserves are £1,095,587 (£1,181,807 in 2019) after the deduction of unrestricted tangible assets and investments. Six months expenditure and capital commitments total £581,063 (£833,198 in 2019).

The current level of reserves remains higher than these commitments due to the lower actual and anticipated level of spend in the current Covid situation, however the Trustees feel that additional expenditure will be required to facilitate a swift return to guiding activities across the region when the situation allows and as such the level of reserves is appropriate, allowing for lower subscriptions going forward whilst additional expenditure may be required.

Fundraising Policy

Girlguiding Anglia does not undertake any fundraising activities, either directly or using an agency. As such, we do not currently subscribe to a fundraising code or regulation. We are not aware of any failures, during the year ended 31 December 2020 (2019 : none), by the charity of any person acting on its behalf, to comply with our fundraising standards, nor did we receive any complaints about fundraising activity.

Our staff have been provided with training on how to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy; or which is unreasonably persistent and places undue pressure on a person to give money or other property.

Independent Auditor's Report to the Trustees of Anglia Region of the Guide Association

Opinion

We have audited the financial statements of Anglia Region of the Guide Association (the 'charity') for the year ended 31 December 2020 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2020, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 2, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the

trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and how it operates and considered the risk of the charity not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements. In relation to the charity this included employment law, safeguarding, financial reporting and health & safety.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- Management override: We reviewed systems and procedures to identify potential areas of management override risk. In particular, we carried out testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions to identify large or unusual transactions. We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions.
- We reviewed minutes of Trustee meetings, correspondence with the Charity Commission, agreeing the financial statement disclosures to underlying supporting documentation, and made enquiries of management including those responsible for the key regulations. We have reviewed the procedures in place for reporting of incidents to the Trustee Board and to Girlguiding UK umbrella body and reviewed the reports produced therein; and in particular, reviewed the safeguarding monitoring, escalation procedures and serious incident reporting of these matters as necessary with the Charity Commission

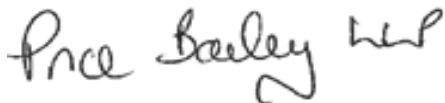
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial

statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

Use of our report

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. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Price Bailey LLP
Statutory Auditors,
Anglia House,
6 Central Avenue,
St Andrews Business Park,
Thorpe St Andrew,
Norwich NR7 0HR

Date: 18 October 2021

Price Bailey LLP is eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006.

Statement of Financial Activities for the year ended 31 December 2020

	Note	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Income					
Donations and legacies	2	1,870	1,480	3,350	41,680
Income from charitable activities	3	883,640	-	883,640	1,553,151
Other charitable income	4	156,022	-	156,022	-
Investment income	5	5,306	-	5,306	19,355
Total income		1,046,838	1,480	1,048,318	1,614,186
Expenditure					
Charitable activities	6	1,150,561	10,000	1,160,561	1,666,396
Total expenditure		1,150,561	10,000	1,160,561	1,666,396
Net expenditure before gains		(103,723)	(8,520)	(112,243)	(52,210)
Net gains on investments	11	127,042	-	127,042	230,985
Net income / (expenditure)		23,319	(8,520)	14,799	178,775
Net movement in funds		23,319	(8,520)	14,799	178,775
Reconciliation of funds					
Total funds brought forward		3,909,335	51,965	3,961,300	3,782,525
Total funds carried forward	19	3,932,654	43,445	3,976,099	3,961,300

All income and expenditure expended derive from continuing activities.

The notes on pages 17 to 33 form an integral part of these financial statements.

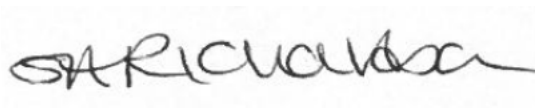
Balance Sheet as at 31 December 2020

		2020		2019	
	Note	£	£	£	£
Fixed assets					
Tangible assets	10		1,411,924		1,429,427
Investments	11		1,425,143		1,298,101
			<u>2,837,067</u>		<u>2,727,528</u>
Current assets					
Stocks and work in progress	12	26,509		23,335	
Debtors	13	191,727		221,148	
Cash at bank and in hand		1,203,245		1,259,849	
		<u>1,421,481</u>		<u>1,504,332</u>	
Creditors: Amounts falling due within one year	14	<u>(282,449)</u>		<u>(270,560)</u>	
Net current assets			1,139,032		1,233,772
Net assets			<u>3,976,099</u>		<u>3,961,300</u>
The funds of the charity:					
Restricted funds			43,445		51,965
Unrestricted funds					
Unrestricted income funds		3,833,224		3,722,662	
Designated funds		99,430		186,673	
		<u>3,932,654</u>		<u>3,909,335</u>	
Total unrestricted funds			<u>3,932,654</u>		<u>3,909,335</u>
Total charity funds	19		<u>3,976,099</u>		<u>3,961,300</u>

Approved by the Board on and signed on its behalf by:



Tracy Foster
Chief Commissioner
5 April 2021



Sandra Richardson
Treasurer and Chair of Finance Committee
5 April 2021

The notes on pages 17 to 33 form an integral part of these financial statements

Statement of cash flows for the year ended 31 December 2020

	Note	2020 £	2019 £
Cash flows from operating activities:			
Net cash used by operating activities	22	(39,666)	(42,247)
Cash flows from investing activities:			
Payments to acquire fixed assets		(18,039)	(50,646)
Interest received		1,101	6,385
Sale of tangible fixed assets		-	-
Net cash used in investing activities		(16,938)	(44,261)
Change in cash and cash equivalents in the period		(56,604)	(86,508)
Cash and cash equivalents brought forward		1,259,849	1,346,357
Cash and cash equivalents carried forward	23	1,203,245	1,259,849

The notes on pages 17 to 33 form an integral part of these financial statements

Notes to the Financial Statements for the Year Ended 31 December 2020

1 Accounting policies

Basis of preparation

The accounts (financial statements) have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (2019) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard Applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011 and applicable regulations.

The financial statements have been prepared to give us 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 Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

Girlguiding Anglia constitutes a public benefit as defined by FRS102. The charity is not part of a group. The financial statements are prepared in pounds sterling and are rounded to the nearest pound.

Going concern

The trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. Specific points relating to the current year are made on page 10.

The trustees make this assessment in respect of a period of at least one year from the date of authorisation and issue of the financial statements and have concluded that the charity has adequate resources to continue in operational existence for the foreseeable future and there are no material uncertainties about the charity’s ability to continue as a going concern, thus they continue to adopt the going concern basis of accounting in preparing the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for the use at the Trustees’ discretion in furtherance of the objectives of the charity and which have not been designated for any other purpose.

Restricted funds are those donated for use in particular area or for specific purpose, the use of which is restricted to that area of purpose.

Designated funds are unrestricted funds set aside at the discretion of the Trustees for the specific purposes.

Further details of each fund are disclosed in note 19.

Income Recognition

Income is recognised where there is entitlement, it is probable that the income will be received, and the amount can be measured with sufficient reliability.

Donations are recognised only once received, and any conditions that are attached are recognised through placing in appropriate funds (restricted or designated).

Membership subscriptions are received from Girlguiding in April for the year March to February and recognised for the period they relate to. Shop income and income derived from events is recognised as earned (that is, as the related goods or services provided).

Government grants have been recognised where payment has been approved and may not have been received.

Investment income is recognised on a receivable basis.

Expenditure Recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required, and the amount can be measured reliably. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

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

Tangible Fixed Assets

Items of property and equipment costing over £1,000 are capitalised at original cost (or valuation if gifted). Where fees have been incurred these are capitalised with the purchase cost and depreciated as the main asset.

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset Category	Annual Rate
Land	Not depreciated
Freehold property	2% on cost
Equipment	20% on cost
Building improvements	2% on cost

Investments

Fixed asset investments are included at cost of acquisition and then market value at the balance sheet date.

Realised gains and losses on investments are calculated as the difference between sales and proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the statement of the financial activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the statement of financial activities based on the market value at the year end. The Charity does not acquire, or use put options, derivatives or other complex financial instruments.

Stock

Stock is valued at the lower of actual cost (FIFO) and net realisable value, after due regard for obsolete and slow-moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution is not included in the financial statements until they are sold or distributed.

Operating leases

Rentals payable under operating leases are charged in the statement of financial activities on a straight-line basis over the lease term.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid after taking account of any trade discounts due.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due. Deferred income is known future income that has already been invoiced or cash received as deposits.

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.

Financial Instruments

The charity only has financial assets and liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their fair value as at the balance sheet date. All financial instruments of the charity are measured at cost with the exception of fixed assets which are measured at cost less depreciation; and investments in the charity's portfolio, which are measured at fair value as at the balance sheet date using the closing market value. The value of investments as well as their original cost is stated in note 10.

Financial assets include investments in the portfolio, the bank balances, trade debtors, accrued income and other debtors but exclude prepayments and taxation. Financial liabilities include trade creditors, other creditors, accruals and deferred income but exclude social security and other taxes due.

Termination Costs

Termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either:

- Terminate the employment of an employee or group of employees before the normal retirement date; or
- Provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Pensions

The charity operates two defined contribution pension schemes. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Grant Making

Grants payable are recognised on approval of the grant by the committee with grant making approval as deemed within their terms of reference, and notification to its recipient to have created an obligation to a third party.

Critical accounting estimates and areas of judgement

In the application of the charity's accounting policies, which are described above, the Trustees are required to make judgments, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from those estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the year in which the estimate is revised if the revision affects only that year, or in the period of the revision and future periods if the revision affects both current and future periods.

The Trustees do not consider that there are any critical judgments in the financial statements. The only key accounting estimate relates to the value placed by COIF Charities Investment fund on the value of our investment.

2. Donations

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Donations	1,870	1,480	3,350	41,680
	=====	=====	=====	=====

The £41,680 received in 2019, £4,930 was restricted funds and £36,750 unrestricted.

3 Income from charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Region				
Subscriptions	646,896	-	646,896	663,642
Delivering Guiding	179	-	179	84,322
Miscellaneous income	-	-	-	117,434
	<u>647,075</u>	<u>-</u>	<u>647,075</u>	<u>865,398</u>
Hautbois				
House fees	42,833	-	42,833	172,218
Camp fees	46,512	-	46,512	112,785
Activities	41,173	-	41,173	209,367
Events	1,915	-	1,915	14,978
Other income	3	-	3	20
Guiding grant (from Region)	2,163	-	2,163	24,375
Less: Internal Regional Subsidy	(2,163)	-	(2,163)	(24,375)
	<u>132,436</u>	<u>-</u>	<u>132,436</u>	<u>509,368</u>
Retail				
Sales of purchased goods	104,129	-	104,129	178,385
	<u>104,129</u>	<u>-</u>	<u>104,129</u>	<u>178,385</u>
	<u>883,640</u>	<u>-</u>	<u>883,640</u>	<u>1,553,151</u>

The £1,553,151 received in 2019, was all unrestricted funds.

The Guiding grant (from Region) is an internal subsidy of £2,163 (2019 : £24,375)and is recognised as both income above and as a grant expense in note 6 as it is provided as a discount for Girlguiding members using the facilities at Hautbois Activity Centre, compared to other organisations.

4 Other Charitable Income

		Unrestricted	Restricted	2019
Job Retention Scheme -	Region	32,838	-	-
	Hautbois	82,024	-	-
	Retail	14,760	-	-
		<u>129,622</u>	-	-
Business Support Grants	(Hospitality)	26,400	-	-
		<u>156,022</u>	-	-

Girlguiding Anglia were severely affected by the Corona virus and as such applied for help from the government. This was unrestricted income and replaced charitable income within the areas shown.

5 Investment income	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Interest on cash deposits	1,101	-	1,100	6,385
Rental income	4,205	-	4,205	12,970
	<u>5,306</u>	<u>-</u>	<u>5,306</u>	<u>19,355</u>

The £19,355 investment income received in 2019 was all related to unrestricted funds. It was overstated hence the adjustment in 2020.

6 Analysis of expenditure on charitable activities

	Region £	Hautbois £	Retail £	2020 £
Direct costs				
Staff costs	202,918	277,494	55,925	536,337
Direct costs and Delivering Guiding Office and establishment	49,524	47,328	71,569	168,421
Bank charges	1,206	364	32	1,602
Marketing	8,050	2,956	-	11,006
Professional fees	-	602	-	602
Property maintenance	23,801	5,373	-	29,174
Estate maintenance	26,279	5,373	-	31,652
Grants (Note 20)	134,175	-	-	134,175
Depreciation	92,478	-	-	92,478
Support Costs				
Staff costs	81,330	-	-	81,330
Office and establishment	7,895	-	-	7,895
Governance	14,103	511	-	14,614
Professional fees	6,858	2,579	-	9,436
Depreciation	13,315	-	-	13,315
	<u>682,985</u>	<u>347,424</u>	<u>130,152</u>	<u>1,160,561</u>

In addition to the Region's costs of £682,985 detailed above, the Region has provided an internal subsidy of £2,163 (2019: £24,375) to support the activities of Hautbois (as reflected in note 3).

Comparatives (2019) are on page 24.

6 Analysis of expenditure on charitable activities (continued)

	Region	Hautbois	Retail	2019
	£	£	£	£
Direct costs				
Staff costs	158,332	345,812	50,921	555,065
Direct costs and Delivering Guiding	265,232	107,291	112,307	484,830
Office and establishment	21,886	15,199	13,917	51,002
Bank charges	1,059	923	719	2,701
Marketing	3,623	6,155	-	9,778
Professional fees	-	4,537	-	4,537
Property maintenance	27,073	12,326	-	39,399
Estate maintenance	25,085	40,073	-	65,158
Grants	125,982	-	-	125,982
Depreciation	72,936	-	-	72,936
Irrecoverable VAT	26,355	-	-	26,355
Support Costs				
Staff costs	174,040	-	-	174,040
Office and establishment	1,558	-	-	1,558
Governance	16,864	1,056	-	17,920
Professional fees	21,697	-	-	21,697
Depreciation	13,438	-	-	13,438
	<u>955,160</u>	<u>533,372</u>	<u>177,864</u>	<u>1,666,396</u>

7 Trustees' remuneration and expenses

No Trustees received any remuneration during the current or previous year.

Nine trustees claimed expenses during the year (2019 : 12). The expenses paid to the trustees during the year were travelling expenses and administration costs and these amounted to £1,572 (2019 : £7,854).

8 Net income for the year

	2020	2019
This is stated after charging:	£	£
Operating leases - equipment	1,357	6,297
Auditor's remuneration;		
- statutory audit accrual	9,950	8,950
- other services	-	-
Depreciation	87,963	86,374
Loss on disposal of fixed asset	17,829	-

An accounting system ceased being used in the year and was written off. The replacement system is subscription based and usage costs are included in the financial activities for the year

9 Staff costs

The aggregate payroll costs of these persons were as follows:	2020	2019
	£	£
Wages and salaries	547,649	591,699
Social security	36,604	43,190
Other pension costs	12,399	17,136
Other staff costs (including temporary cover)	9,019	38,833
Exit payments	11,796	38,246
	<u>617,467</u>	<u>729,104</u>

The average number of employees (headcount) during the year was 31 (2019 : 36). The full time equivalent (FTE) was 26 (2019 : 32)

No employees earned over £60,000 (2019 one between £70,000 and £79,999)

The four key management personnel of the Charity received a total amount of employee benefits (including employer pension and National Insurance contributions) for their services to the charity of £158,163 (2019 : five managers earned £230,360)

Exit payments in the year related to one voluntary redundancy as a result of the Corona virus situation. The prior year related to the former Chief Executive on her departure, and included an ex-gratia payment of £23,180 included in Exit payments.

10 Tangible fixed assets

	Freehold Land and Buildings £	Equipment and Machinery £	Office Equipment £	Total £
Cost				
As at 1 January 2020	1,871,721	297,086	114,400	2,283,207
Additions	76,907	11,382	0	88,289
Disposals	-	-	(29,625)	(29,625)
As at 31 December 2020	1,948,628	308,468	84,775	2,341,871
Depreciation				
As at 1 January 2020	593,072	194,778	65,930	853,780
Charge for the year	38,063	41,734	8,166	87,963
Eliminated on Disposals	-	-	(11,796)	(11,796)
As at 31 December 2020	631,135	236,512	62,300	929,947
Net book value				
As at 31 December 2020	1,317,493	71,956	22,475	1,411,924
As at 31 December 2019	1,278,649	102,308	48,470	1,429,427

11 Investments held as fixed assets

	Listed Investments £
Market value	
As at 1 January 2020	1,298,101
Revaluation	127,042
As at 31 December 2020	1,425,143
Net book value	
As at 31 December 2020	1,425,143
As at 31 December 2019	1,298,101

Listed investments consist of accumulation units held in COIF Charities Investment fund, these are shown net of management fees of £8,567 (2019 : £7,418)
The original cost of these investments was £690,000.

12	Stock	2020	2019
		£	£
	Shop goods for resale	26,509	23,335
		<u>26,509</u>	<u>23,335</u>
		<u><u>26,509</u></u>	<u><u>23,335</u></u>

13	Debtors	2020	2019
		£	£
	Trade debtors	61,196	38,484
	Prepayments and accrued income	103,853	67,994
	Other debtors	11,459	109,840
	Taxation	15,219	4,830
		<u>191,727</u>	<u>221,148</u>
		<u><u>191,727</u></u>	<u><u>221,148</u></u>

In 2019 other debtors included £70,250 paid into a client account in advance of the purchase of Great Hautbois church and surrounding land. This is the full purchase cost with the purchase completed in 2020.

14	Creditors: Amounts falling due within one year	2020	2019
		£	£
	Trade creditors	34,448	27,594
	Taxation and social security	19,022	9,852
	Accruals and deferred income	224,635	226,136
	Other creditors	4,344	6,978
		<u>282,449</u>	<u>270,560</u>
		<u><u>282,449</u></u>	<u><u>270,560</u></u>

Included in creditors is deferred income as follows:

	2020	2019
	£	£
Deferred income at 31 December 2019	211,095	191,666
Released in the year	(128,743)	(191,666)
Received in the year	142,283	211,095
	<u>224,635</u>	<u>211,095</u>
Deferred income at 31 December 2020	<u><u>224,635</u></u>	<u><u>211,095</u></u>

Deferred income relates to member subscriptions, international trips, Hautbois bookings and other events where money has been received relating to 2021 and 2022.

15 Pension scheme

The charity operates two defined contribution pension schemes. The pension cost charge for the period represents contributions payable by the charity to the schemes amounted to £12,399 (2019 - £17,136).

At the year end contributions for December were outstanding to be paid to the providers of £1,262 (2019 : £1,628)

All pension costs are allocated to unrestricted funds in line with the staffing to which they relate.

The split of pension between direct and support costs depends on the role of the individual within the organisation.

16 Connected Charities

The Guide Association at Commonwealth Headquarters.

The Guide Association is an umbrella organisation to the Region. The Region is one of nine separately constituted County/Region Associations established under the powers of the Royal Charter to administer Guiding in each area.

Within Anglia there are twelve county areas of the Guide Association, each further subdivided into divisions, districts and units. Each county, division, district and unit is responsible as a separate charity for their own finances.

The Trefoil Guild is a connected charity established under the powers of the Guide Association Royal Charter. This Guild has a Regional Association.

The Trefoil Guild is a separate charity and manages its own affairs and prepares its own annual report.

17 Lease commitments

At 31 December 2019, the charity's future minimum lease payments under non-cancellable operating leases were:

	2020	2019
Other:	£	£
Within 1 year	1,357	1,357
Expiring in 2-5 years	2,792	4,940
	<hr/>	<hr/>
	4,149	6,297
	<hr/>	<hr/>

18 Related Party Transactions

There were no transactions requiring disclosure during the year with related parties other than trustee expense reimbursement (note 6). (2019 : nil)

19 Analysis of funds

	At 1 January 2020 £	Income £	Expenditure £	Other recognised gains/losses £	Transfers £	At 31 December 2020 £
Designated Funds						
GGA Training at a Training/Activity Centre	15,216	-	-	-	-	15,216
Reach Out Grant	733	-	-	-	-	733
Chief's Memorial	38	-	-	-	-	38
Unit Start Up Grant	4,484	-	(3,683)	-	-	801
Hautbois Estate	72,250	-	(71,953)	-	(297)	-
Hautbois Maintenance	91,344	-	(11,507)	-	297	80,134
Leadership Training Grant	1,068	-	-	-	-	1,068
Diamond Challenge Sustainability Fund	1,540	-	(100)	-	-	1,440
	-	-	(128,952)	-	128,952	-
Designated funds	<u>186,673</u>	<u>-</u>	<u>(216,195)</u>	<u>-</u>	<u>128,952</u>	<u>99,430</u>
General Funds	<u>3,722,662</u>	<u>1,046,838</u>	<u>(934,366)</u>	<u>127,042</u>	<u>(128,952)</u>	<u>3,833,224</u>
Restricted Funds						
Friends of Hautbois	12,318	1,480	(10,000)	-	-	3,798
Friends of Hautbois - Legacies	31,689	-	-	-	-	31,689
Membership Growth & Retention	7,958	-	-	-	-	7,958
Restricted funds	<u>51,965</u>	<u>1,480</u>	<u>(10,000)</u>	<u>-</u>	<u>-</u>	<u>43,445</u>
Total funds	<u><u>3,961,300</u></u>	<u><u>1,048,318</u></u>	<u><u>(1,160,561)</u></u>	<u><u>127,042</u></u>	<u><u>-</u></u>	<u><u>3,976,099</u></u>

Notes:

The Trustees agreed to transfer the surplus on the purchase of the church to the Hautbois maintenance fund to cover future expenditure.

In previous years the surplus from activity centre bookings was transferred from the general fund to the Hautbois Maintenance fund for the upkeep of the estate, this year's deficit was not transferred.

19 Analysis of funds (continued)

	At 1 January 2019 £	Income £	Expenditure £	Other recognised gains/losses £	Transfers £	At 31 December 2019 £
Designated Funds						
GGA Training at a Training /Activity Centre	15,079	137	-	-	-	15,216
Reach Out Grant	932	276	(475)	-	-	733
Chief's Memorial	2,226	3,855	(6,143)	-	100	38
Unit Start Up Grant	8,785	3,000	(7,301)	-	-	4,484
Hautbois Estate	72,250			-	-	72,250
Hautbois Maintenance	86,522		(65,158)	-	69,980	91,344
Leadership Training Grant	-	1,068		-		1,068
Diamond Challenge	-	1,540		-		1,540
Learning & Dev't Grant	-	-	(66,838)	-	66,838	-
Designated funds	<u>185,794</u>	<u>9,876</u>	<u>(145,915)</u>	<u>-</u>	<u>136,918</u>	<u>186,673</u>
General Funds	<u>3,547,308</u>	<u>1,599,380</u>	<u>(1,518,093)</u>	<u>230,985</u>	<u>(136,918)</u>	<u>3,722,662</u>
Restricted Funds						
Friends of Hautbois	7,956	4,930	(568)	-	-	12,318
Friends of Hautbois - Legacies	33,509	-	(1,820)	-	-	31,689
Membership Growth & Retention	7,958	-	-	-	-	7,958
Restricted funds	<u>49,423</u>	<u>4,930</u>	<u>(2,388)</u>	<u>-</u>	<u>-</u>	<u>51,965</u>
Total funds	<u><u>3,782,525</u></u>	<u><u>1,614,186</u></u>	<u><u>(1,666,396)</u></u>	<u><u>230,985</u></u>	<u><u>-</u></u>	<u><u>3,961,300</u></u>

Notes:

As in other years the surplus from activity centre bookings is transferred to the Hautbois Maintenance fund for the upkeep of the estate.

Designated funds are as follows

Girlguiding Anglia Training at a Training & Activity Centre Bursary, set up as the King George VI Fund this provides grants to adult Leaders in the Region to attend a guiding-organised training event at one of the Training and Activity Centres owned by Girlguiding or one of its Countries and Regions. Funds are received annually from Girlguiding to support this bursary.

Reach Out Grant Fund - This fund provides grants to empower girls and young women and their units to provide new opportunities and benefit guiding in the community. The fund is a combination of funds received annually from the Girlguiding Buchanan Legacy, together with additional funds from Girlguiding Anglia.

Chief's Memorial Fund - Known as the Girlguiding Anglia International Bursary, the Chief's Memorial Fund helps Region members taking part in a guiding international adventure who are not eligible for any other Girlguiding Anglia grant. Funds are received annually from Girlguiding to support this bursary.

Starting a New Unit Grant - Girlguiding Anglia administer the Starting a New Unit Grant on behalf of Girlguiding. New units can be awarded a maximum grant of £500 to assist with initial start-up costs including rent. Funds are received annually from Girlguiding.

Hautbois Estate - The trustees have set aside funds to acquire the church and surrounding land within the Hautbois estate.

Hautbois Maintenance, Renewals and Development- this is the surplus generated by Hautbois and has been set aside to pay for expected future maintenance, renewals and development of the facilities.

Leadership Training - To provide funds to train more leaders across Girlguiding Anglia

Diamond Challenge - As part of the Duke of Edinburgh scheme funds have been received to develop the Duke of Edinburgh award scheme leaders in deprived areas across the region.

The Trustees agreed to reduce surplus reserves by three years of grants to counties of £1 per member for various projects. This was Learning and Development in 2019

Restricted funds are as follows

Friends of Hautbois - The Friends of Hautbois are an Interest group dedicated to the furtherance of Hautbois. Income is generated through subscriptions and fundraising, which primarily is used to support, upkeep and fund new projects at Hautbois.

Friends of Hautbois Legacies - Proceeds from legacies received by Friends of Hautbois for the benefit of Hautbois.

Membership Growth & Retention - The Membership Growth & Retention Grant (previously referred as Growing Guiding Grant) was provided by Girlguiding to Girlguiding Anglia for the provision of activities to support the local systems to ensure that new and potential members are warmly welcomed and supported to join Girlguiding.

20 Grants made

	2020			2019		
	Institution	Individual	Total	Institution	Individual	Total
Reach out grant	-	-	-	475	-	475
Chief's memorial	-	-	-	6,143	-	6,143
Unit start up	3,100	-	3,100	7,301	-	7,301
Sustainability grant**	128,952	-	128,952	-	-	-
Learning & development *	-	-	-	66,838	-	66,838
Diamond Challenge (DofE)	-	100	100	-	-	-
Property grants	368	-	368	-	-	-
Space to grow grants	583	-	583	5,750	-	5,750
Delivering diversity	-	-	-	1,334	-	1,334
International trips	-	856	856	-	13,495	13,495
Carer grants	-	45	45	-	45	45
Outdoor activity	-	125	125	90	50	140
Queens Guide	46	-	46	86	-	86
	133,049	-	134,175			
GG subsidy for Hautbois	2,163	-	2,163	24,375	-	24,375
	135,212	1,126	136,338	112,392	13,590	125,982

** In 2020 £2 per member was given to counties so they could sustain guiding in their area through hardship grants.

* In 2019 £1 per member was distributed to counties for "learning & development".

21 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
2020			
Tangible assets	1,411,924	-	1,411,924
Investments	1,425,143	-	1,425,143
Current assets	1,378,036	43,445	1,421,481
Creditors: Amounts falling due within one year	(282,449)	-	(282,449)
Net assets	3,932,654	43,445	3,976,099
2019			
Tangible assets	1,429,427	-	1,429,427
Investments	1,298,101	-	1,298,101
Current assets	1,452,367	51,965	1,504,332
Creditors: Amounts falling due within one year	(270,560)	-	(270,560)
Net assets	3,909,335	51,965	3,961,300

22 Cash provided by operating activities

	2020	2019
	£	£
Net expenditure for year before capital gains (as per Statement of financial activities)	(112,243)	(52,210)
Adjusted for		
Depreciation charges	87,963	86,374
(Profit)/Loss on disposal of fixed assets	17,829	-
Interest received	(1,101)	(6,385)
(Increase)/decrease in stocks	(3,174)	1,377
(Increase)/ decrease in debtors	(40,829)	(51,624)
Increase / (decrease) in creditors	11,889	(19,779)
(Decrease)/increase in provisions	-	-
Net cash generated/(used) by operating activities	<u>(39,666)</u>	<u>(42,247)</u>

23 Analysis of cash and cash equivalents

	2020	2019
	£	£
Cash in hand	1,203,245	1,259,849

24 Net Debt Reconciliation

	At 1 st January 2020	Cashflows	Non-cash changes	At 31 st December 2020
Cash at bank	<u>1,259,849</u>	<u>(56,604)</u>	=	<u>1,203,245</u>
	At 1 st January 2019	Cashflows	Non-cash changes	At 31 st December 2019
Cash at bank	<u>1,346,357</u>	<u>(86,508)</u>	=	<u>1,259,849</u>