



Girlguiding Anglia Annual Report

Year ended 31 December 2020

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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>	<table><tr><td>Louise Copley</td><td>Retail Manager</td></tr><tr><td>Bonnie Dillaway</td><td>Marketing, Communications and Events Manager</td></tr><tr><td>Fiona Hunter</td><td>Activity Centre and Estate Manager</td></tr><tr><td>David Maidstone</td><td>Finance Manager</td></tr></table>		Louise Copley	Retail Manager	Bonnie Dillaway	Marketing, Communications and Events Manager	Fiona Hunter	Activity Centre and Estate Manager	David Maidstone	Finance Manager
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 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.

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

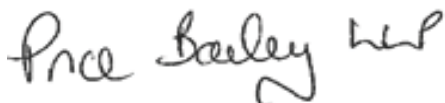
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial

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		<u>1,046,838</u>	<u>1,480</u>	<u>1,048,318</u>	<u>1,614,186</u>
Expenditure					
Charitable activities	6	1,150,561	10,000	1,160,561	1,666,396
Total expenditure		<u>1,150,561</u>	<u>10,000</u>	<u>1,160,561</u>	<u>1,666,396</u>
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	<u>3,932,654</u>	<u>43,445</u>	<u>3,976,099</u>	<u>3,961,300</u>

All income and expenditure expended derive from continuing activities.

The notes on pages 17 to 33 form an integral part of these financial statements.

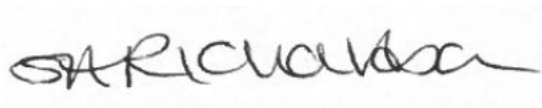
Balance Sheet as at 31 December 2020

		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	(282,449)		(270,560)	
		<u></u>		<u></u>	
Net current assets			1,139,032		1,233,772
			<u></u>		<u></u>
Net assets			3,976,099		3,961,300
			<u></u>		<u></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></u>		<u></u>	
Total unrestricted funds			3,932,654		3,909,335
			<u></u>		<u></u>
Total charity funds	19		3,976,099		3,961,300
			<u></u>		<u></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
	<hr/>	<hr/>	<hr/>	<hr/>

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
	<hr/> 647,075	<hr/> -	<hr/> 647,075	<hr/> 865,398
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)
	<hr/> 132,436	<hr/> -	<hr/> 132,436	<hr/> 509,368
Retail				
Sales of purchased goods	104,129	-	104,129	178,385
	<hr/> 104,129	<hr/> -	<hr/> 104,129	<hr/> 178,385
	<hr/> 883,640	<hr/> -	<hr/> 883,640	<hr/> 1,553,151

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>	<u>-</u>	<u>-</u>
Business Support Grants	(Hospitality)	26,400	-	-
		<u>156,022</u>	<u>-</u>	<u>-</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	Restricted	Total Funds	Total Funds
	Funds	Funds	2020	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	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>

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
	<hr/>	<hr/>
	617,467	729,104
	<hr/>	<hr/>

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
		<hr/>	<hr/>
		26,509	23,335
		<hr/>	<hr/>

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
		<hr/>	<hr/>
		191,727	221,148
		<hr/>	<hr/>

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
		<hr/>	<hr/>
		282,449	270,560
		<hr/>	<hr/>

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
	<hr/>	<hr/>
Deferred income at 31 December 2020	224,635	211,095
	<hr/>	<hr/>

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	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

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

2020	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	
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	Unrestricted Funds	Restricted Funds	Total Funds	
	£	£	£	
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	(39,666)	(42,247)

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>