



Girlguiding
Anglia

Annual Report

Year ended 31 December 2022

Contents	Pages
Reference and Administrative Details	1
Trustees' Report	2 - 5
Chair of Trustee's Report	6 - 8
Review of Financial Position	9 - 10
Independent Auditors' Report	11 - 14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Financial Statements	18 - 37

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 Commissioners</i>	Tracy Foster Karen Johnson	Until 31 st January 2023 From 1 st February 2023
<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
<i>Principal Office & Registered Address</i>	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).

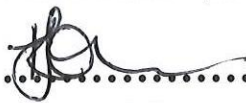
The current level of reserves remains over 30% higher than these commitments, however the Trustees feel that the additional expenditure required to grow guiding activities across the region means the level of reserves is appropriate, allowing for lower subscriptions going forward.

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.

Eetherington 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

[Signature]
18.3.2023

Emma Etherington
Treasurer

[Signature]
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
	<hr/>	<hr/>	<hr/>	<hr/>

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.

Girlguiding Anglia Annual Report

Year ended 31 December 2022

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
	<hr/> 607,792	<hr/> -	<hr/> 607,792	<hr/> 520,899
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)
	<hr/> 807,655	<hr/> -	<hr/> 807,655	<hr/> 456,908
Retail				
Sales of purchased goods	199,353	-	199,353	152,900
	<hr/> 199,353	<hr/> -	<hr/> 199,353	<hr/> 152,900
	<hr/> 1,614,800	<hr/> -	<hr/> 1,614,800	<hr/> 1,130,707

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 Unrestricted	2021 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 Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 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
	<u>745,943</u>	<u>682,123</u>	<u>207,620</u>	<u>1,635,686</u>

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

The aggregate payroll costs of these persons were as follows:	2022	2021
	£	£
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>

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>

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
Deferred income at 31 December 2022	<u>117,291</u>	<u>124,299</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).

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	-	238	-	-	(238)	-
Region Start Up Grant	-	5,000	(5,000)	-	-	-
Community Match Fund	441	-	(4,508)	-	4,238	171
Hautbois Maintenance	-	5,196	(5,196)	-	-	-
Leadership Training Grant	80,134	-	(11,270)	-	1,136	70,000
Sustainability Fund	1,068	3,119	(3,119)	-	-	1,068
	-	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>4,093,578</u>	<u>1,655,759</u>	<u>(1,635,686)</u>	<u>(150,538)</u>	<u>-</u>	<u>3,963,113</u>

Girlguiding Anglia Annual Report

Year ended 31 December 2022

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	-	-	-
	52,766	870	53,636	114,679	(2,540)	112,139
GG subsidy for Hautbois	30,220	-	30,220	14,570	-	14,570
	82,986	870	83,856	129,249	(2,540)	126,709

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



