



**Girlguiding**  
Anglia

## **Annual Report**

**Year ended 31 December 2023**

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# Girlguiding Anglia Annual Report

Year ended 31 December 2023

## Charity Reference & Administrative Details

**Registered charity name**  
**Operating as**  
**Charity number**

The Guide Association Anglia Region  
Girlguiding Anglia  
278508

**Auditor**

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

**Bankers**

Barclays Bank PLC  
St George House  
1 Guildhall Street  
Cambridge, CB2 3NH

Lloyds Bank PLC  
16 Gentleman's Walk  
Norwich, NR2 1LZ

**Chief Commissioners**

Tracy Foster  
Karen Johnson

Until 31<sup>st</sup> January 2023  
From 1<sup>st</sup> February 2023

**Management Team**

Amanda Bayfield

Executive Manager

Louise Copley  
Bonnie Dillaway

Retail Manager  
Communications &  
Opportunities Manager  
Centre and Estate Manager  
Finance Manager  
Membership Support Manager

Fiona Hunter  
David Maidstone  
Lucy Martin

**Principal Office &  
Registered Address**

Girlguiding Anglia  
7 Great Hautbois Road  
Coltishall, Norwich  
Norfolk, NR12 7JN

**Trustees**

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

Tracy Foster  
Karen Johnson  
Andrea Oughton  
Claire Course  
Claire Course  
Emma Etherington  
Pat Pinington  
Fiona Joines

Chief Commissioner for Anglia  
Chief Commissioner for Anglia  
Deputy Chief Commissioner  
Deputy Chief Commissioner  
County Commissioner Trustee  
Treasurer  
Region Appointment  
Region Appointment

Until 31<sup>st</sup> January 2023  
From 1<sup>st</sup> February 2023  
Until 15<sup>th</sup> March 2023  
From 16<sup>th</sup> March 2023  
Until 15<sup>th</sup> March 2023

Bethany Sim  
Ruth Vaughan  
Karen Keeling  
Rosemary Jeffery  
Carole Davies  
Katherine West

Grassroots Trustee  
External Trustee  
County Commissioner Trustee  
County Commissioner Trustee  
County Commissioner Trustee  
County Commissioner Trustee

Until 16<sup>th</sup> March 2024  
  
Until 2<sup>nd</sup> December 2023  
From 2<sup>nd</sup> December 2023  
From 1<sup>st</sup> January 2024

## Trustees' Report

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

### Statement of the Trustees' Responsibilities

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

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles of the Charities SORP 2019 (FRS102)
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

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

## Structure, Governance and Management

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

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

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

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

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

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

## Recruitment, Appointment and Training of Trustees

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

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



# Girlguiding Anglia Annual Report

Year ended 31 December 2023

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

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

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

## Risk Management Statement

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

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

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

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

# Girlguiding Anglia Annual Report

Year ended 31 December 2023

## Objectives and Activities

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

### Statement of Purpose

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

### The Aim of Guiding

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

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

### Volunteers

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

## Statement of Public Benefit

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

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

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

## Chair of Trustees' Report for 2023

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



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

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

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

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



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

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



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



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

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

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

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

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

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

Karen Johnson,  
**Chief Commissioner and Chair of Trustees**  
Date 19<sup>th</sup> May 2024



## Review of Financial Position

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

### The Statement of Financial Activities (SOFA)

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

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

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

### Risk, Coronavirus and Going Concern

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

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

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

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

### Investment Policy

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

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

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

## Reserves Policy

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

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

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

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

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

## Fundraising Policy

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

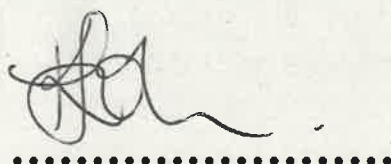


Our staff have been provided with training on how to protect vulnerable people and other members of the public from behaviour which is an unreasonable intrusion on a person's privacy; or which is unreasonably persistent and places undue pressure on a person to give money or other property.

## True and Fair Override

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

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



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

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

#### Opinion

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

In our opinion the financial statements:

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

#### Basis for opinion

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

#### Conclusions relating to going concern

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

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

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

#### Other information

The other information comprises the information included in the trustees' annual report<sup>2</sup>, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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

We have nothing to report in this regard.

### Matters on which we are required to report by exception

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

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

### Responsibilities of trustees

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

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

### Auditor responsibilities for the audit of the financial statements

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

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

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

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

## Girlguiding Anglia Annual Report

Year ended 31 December 2023

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

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

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

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

### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Lovewell Blake LLP*

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

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



## Statement of Financial Activities for the year ended 31 December 2023

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

All income and expenditure derive from continuing activities.

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



# Girlguiding Anglia Annual Report

Year ended 31 December 2023

## Balance Sheet as at 31 December 2023

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

Approved by the Board on

and signed on its behalf by:



Karen Johnson  
Chief Commissioner



Emma Etherington  
Treasurer

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

## Statement of cash flows for the year ended 31 December

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

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

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

### **1 Accounting policies**

#### **Basis of preparation**

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

The financial statements have been prepared to give a "true and fair" view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a "true and fair view". This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from April 2005 which has since been withdrawn.

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

#### **Going concern**

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

#### **Fund accounting policy**

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

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

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

Further details of each fund are disclosed in note 19.

## 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.

# Girlguiding Anglia Annual Report

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## Critical accounting estimates and areas of judgement

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

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

## 2. Donations

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

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

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

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

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## 3 Income from charitable activities

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

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

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

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



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

## 4 Other Income

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

## 5 Investment income

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

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

Rental income relates to two properties rented to tenants.

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## 6 Analysis of expenditure on charitable activities

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

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

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

Comparatives (2022) are on page 25.

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## 6 Analysis of expenditure on charitable activities continued

	Region	Hautbois	Retail	2022
	£	£	£	£
<b>Direct costs</b>				
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
<b>Support Costs</b>				
Staff costs	109,964	-	-	109,964
Office and establishment	16,014	-	-	16,014
*Governance	38,093	4,958	-	43,051
Professional fees	463	913	-	1,376
Depreciation	33,405	-	-	33,405
	<u>745,943</u>	<u>682,123</u>	<u>207,620</u>	<u>1,635,686</u>

\*Governance is defined on page 24.

## 7 Trustees' remuneration and expenses

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

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



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## 8 Net income for the year

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

## 9 Staff costs

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

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

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

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

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## 10 Tangible Fixed Assets

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

## 11 Investments held as fixed assets

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

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

## 12 Stock

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

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

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

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

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

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



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## 15 Pension scheme

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

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

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

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

## 16 Connected Charities

The Guide Association at Buckingham Palace Road, in London.

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

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

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

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

## 17 Lease commitments

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

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

## 18 Related Party Transactions

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

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

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

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

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

## 19 Analysis of funds

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

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## 19 Analysis of funds (continued)

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



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### **Designated funds are as follows**

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

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

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

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

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

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

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

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

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

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

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## **Restricted funds are as follows**

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

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

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

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

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

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

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

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

# Girlguiding Anglia Annual Report

Year ended 31 December 2023

## 20 Grants made

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

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

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

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



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## 21 Net assets by fund

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

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

Year ended 31 December 2023

## 23 Analysis of cash and cash equivalents

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

## 24 Net Debt Reconciliation

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

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

## 25 Capital Commitments

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

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

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

