



Girlguiding  
Anglia

# Girlguiding Anglia

Annual report 2024



## Charity reference & administrative details

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

## Trustees

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

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



## 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 2024.

### Statement of trustees' responsibilities

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

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

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

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

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

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

## Structure, governance and management

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

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

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

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

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

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

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

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

## Recruitment, appointment and training of trustees

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

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

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

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

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

## Risk management statement

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

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

Mitigating measures that the trustees have introduced include:

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



## Objectives and activities

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

### Statement of purpose

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

### The aim of guiding

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

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

## Volunteers

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

## Statement of public benefit

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

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

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

## Chair of trustees' report for 2024

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



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

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

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

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

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



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

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

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

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

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

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



Karen Johnson,  
**Chief commissioner and chair of trustees**



## Review of financial position

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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 £52,586 compared with net income of £150,770 in 2023. Total gains on investments amounted to £87,020 compared with £188,324 in 2023.

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

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

### Risk and going concern

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

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

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

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

## Investment policy

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

## Reserves policy

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

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

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

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

## Fundraising policy

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

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

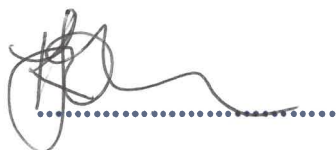


## True and fair override

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

## Approval of the annual report

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



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

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

### Opinion

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

In our opinion the financial statements:

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

### Basis for opinion

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

### Conclusions relating to going concern

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

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

### Other information

The other information comprises the information included in the trustees' annual 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.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor responsibilities for the audit of the financial statements

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

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

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



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

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

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

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

## Use of our report

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

*Lovewell Blake LLP* 04/09/2025

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

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

## Statement of financial activities for the year ended 31 December 2024

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

All income and expenditure derive from continuing activities.

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

## Balance sheet as at 31 December 2024

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

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



Karen Johnson  
Chief commissioner



Laura Kennard  
Treasurer

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



## Statement of cash flows for the year ended 31 December 2024

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

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

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

### 1 Accounting policies

#### Basis of preparation

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

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

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

#### Going concern

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

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

#### Fund accounting policy

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

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

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

Further details of each fund are disclosed in note 19.

#### Income recognition

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

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

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

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

Investment income is recognised on a receivable basis.

## Expenditure recognition

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

## Tangible fixed assets

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

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

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

## Investments

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

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

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



## Stock

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

## Operating leases

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

## Debtors

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

## Creditors and provisions

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

## Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

## Financial instruments

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

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

## Employee benefits

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

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

## Pensions

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

## Grant making

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

## Critical accounting estimates and areas of judgement

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

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

## 2. Donations

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

Of the restricted donations £7,185 were monies raised by the Friends of Hautbois House to maintain and improve the property and estate.

£32,069 of the unrestricted donations were by way of legacy.

Of the £63,229 received in 2023, £7,899 was restricted funds and £55,330 unrestricted.

## 3 Income from charitable activities

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

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

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

Events in 2024 included Hautbois Fest and Pleasurewood Hills takeover.



## 4 Other income

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

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

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

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

## 6 Analysis of expenditure on charitable activities

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

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

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

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

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

Comparatives (2023) are on page 25.

## 6 Analysis of expenditure on charitable activities (continued)

	Region £	Hautbois £	Retail £	2023 £
<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
	735,030	780,257	214,902	1,730,189

\*Governance is defined on page 23.

## 7 Trustees' remuneration and expenses

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

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



## 8 Net income for the year

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

## 9 Staff costs

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

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

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

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

## 10 Tangible fixed assets

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

## 11 Investments held as fixed assets

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

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

12	Stock	2024	2023
		£	£
	Shop goods for resale	20,227	21,535
		-----	-----
		20,227	21,535
		=====	=====

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

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

Included in creditors is deferred income as follows:

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

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



## 15 Pension scheme

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

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

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

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

## 16 Connected charities

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

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

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

## 17 Lease commitments

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

	2024	2023
	£	£
Within 1 year	716	299
Expiring in 2-5 years	-	-
	<u>716</u>	<u>299</u>

## 18 Related party transactions

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

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

## 19 Analysis of funds

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

## 19 Analysis of funds (continued)

	At 1 January 2023	Income	Expenditure	Other recognised gains/losses	Transfers	At 31 December 2023
	£	£	£	£	£	£
<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>	87,622	61,276	(14,954)		7,597	141,541
	-----	-----	-----	-----	-----	-----
<b>General funds</b>	3,824,249	1,626,654	(1,594,269)	188,324	(7,597)	4,037,361
	-----	-----	-----	-----	-----	-----
<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>	51,242	193,029	(120,966)	-	-	123,305
	-----	-----	-----	-----	-----	-----
<b>Total funds</b>	<u>3,963,113</u>	<u>1,880,959</u>	<u>(1,730,189)</u>	<u>188,324</u>	<u>-</u>	<u>4,302,207</u>



## **Designated funds are as follows**

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

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

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

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

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

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

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

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

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

## 20 Grants made

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

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

## 21 Net assets by fund

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

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

## 22 Cash provided by operating activities

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



## 23 Analysis of cash and cash equivalents

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

## 24 Net debt reconciliation

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

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

## 25 Capital commitments

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

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

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



**Girlguiding  
Anglia**

