

# THE GUIDE ASSOCIATION COUNTY OF SUSSEX EAST

England & Wales · Charity number 283701

## Details

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Other names	SUSSEX EAST COUNTY OF THE GIRL GUIDES ASSOCIATION, GIRLGUIDING SUSSEX EAST
Status	Registered
Legal form	Other
Registered	1982-01-11
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Etchingham  
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Phone 01435883473

Email [info@girlguidingsussexeast.org.uk](mailto:info@girlguidingsussexeast.org.uk)

Website [www.girlguidingsussexeast.org.uk](http://www.girlguidingsussexeast.org.uk)

## Activities

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**Objects:** THE INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE, LOYALTY AND GOOD CITIZENSHIP.

**Activities:** Girl Guiding

## Classification

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- **How:** Makes Grants To Individuals, Provides Human Resources
- **What:** Education/training, Amateur Sport
- **Who:** Children/young People

## Geography

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- East Sussex

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£95,564	£76,558	-	-
2023-12-31	£83,140	£77,451	-	-
2022-12-31	£81,940	£109,660	-	-
2021-12-31	£48,032	£50,865	-	-
2020-12-31	£24,187	£31,401	-	-

## Trustees

Name	Role	Appointed
<b>Bev Boakes</b>	Chair	2015-08-12
ANN LONGHURST		2011-03-24
CAROLYN LAPPING		2020-07-01
Charlotte Laslett		2024-06-17
Chris Crouch		2023-07-30
Christopher Salter		2025-01-21
Coral Carpenter		2018-11-05
Gemma Sullivan		2021-09-01
Glyn Martin		2020-09-01
Holly Woods		2024-09-01
JANET DAVEY		2023-11-06
Jacci Milne		2020-09-01
Jane McMahon		2019-09-01
Jennifer Lamb		2024-01-25
Judi Gott		2019-09-01
Lyn Andrews		2022-07-27
NAOMI BRINDLEY		2020-09-01
Pamela Milne		2024-04-06
Rosamund Bonninga		2024-09-01
Ruth Heyes		2020-09-01
Sara Heeson		2024-09-01
Sharon Brown		2019-01-01
Sharon Cummings		2022-12-20
Susan Eyres		2020-09-01
Victoria Wheeler		2024-01-01
Wendy Clegg		2023-09-03

**THE GUIDE ASSOCIATION COUNTY OF SUSSEX EAST**

England & Wales - Charity number 283701

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# Accounts

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**Charity Registration No. 283701**

**THE GUIDE ASSOCIATION SUSSEX EAST**

**KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mrs G Martin	President
Mrs B Boakes	County Commissioner
Mrs N Brindley	Assistant County Commissioner
Mrs S Brown	Assistant County Commissioner
Mrs R Heyes	Assistant County Commissioner
Mrs A Longhurst	Chair of Finance
Mrs E Wink	County Treasurer
Mrs J Whittle	Chair of Adult Support (until 31.08.2024)
Mrs R Bonninga	Chair of Adult Support (from 01.09.2024)
Miss J Milne	Chair of Programme Initiatives
Mr K Harmer	Chair of Marketing and Communication (until 01.01.24)
Mrs V Wheeler	Chair of Marketing and Communication (from 01.01.24)
Mrs J Weston	Chair of Picketts Wood (until 25.01.2024)
Mrs J Lamb	Chair of Picketts Wood (from 25.01.2024)
Miss C Lapping	Division Commissioner - Bexhill
Mrs L Andrews	Division Commissioner - Brighton East
Miss G Sullivan	Division Commissioner - Brighton West
Mrs J McMahon & Mrs J Gott	Joint Division Commissioners - Eastbourne (until 04.06.2024)
Miss C Laslett	Division Commissioner - Eastbourne (from 17.06.24)
Mrs J Harmer	Division Commissioner - Hastings (until 01.09.2024)
Mrs S Heeson & Mrs H Wood	Joint Division Commissioners - Hastings (from 01.09.2024)
Mrs W Clegg	Division Commissioner - Hove
Miss S Cummings	Division Commissioner - Lewes
Mrs S Brown	Division Commissioner - Rother
Mrs S Eyres	Division Commissioner - Rye
Mrs E Walters	Division Commissioner - Seahaven (until 06.04.2024)
Miss P Milne & Miss J Milne	Joint Division Commissioners - Seahaven (from 06.04.2024)
Mrs C Crouch	Division Commissioner - St Leonards
Mrs J Davey & Mrs C Carpenter	Joint Division Commissioners - Weald
Miss J Grace	Chairman Trefoil Guild *

\* denotes non voting member

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Activity Adviser -**

**Adult Leadership Co-ordinator** Mrs G Procter

**Activity Adviser - Boating** Mrs D Dodd

**Activity Adviser - Brownie** Mrs M Hovenden

**Activity Adviser - Camp** Mrs L Dupret

**Activity Adviser - Co-ordinator  
for Commissioner Mentors** Mrs J Whittle

**Activity Adviser - Duke of  
Edinburgh Award Scheme** Mrs C Blair (until 31.07.2024)

**Activity Adviser - Duke of  
Edinburgh Award Scheme** Mrs V Marchant (from 20.11.2024)

**Activity Adviser - Guide** Mrs L Wakeling

**Activity Adviser - International** Miss S Brown

**Activity Adviser - Outdoor  
Activity** Mrs L Dupret

**Activity Adviser - Residential** Mrs C Cerie

**Activity Adviser - Press and Public  
Relations** Mrs V Wheeler

**Activity Adviser - Queens Guide** Mrs L Scott

**Activity Adviser - Rainbow** Mrs K Elliot-Weston (until 01.09.2024)

**Activity Adviser - Rainbow** Mrs J McMahon (from 01.11.2024)

**Activity Adviser - Ranger** Mrs S King (until 06.02.2024)

**Activity Adviser - Ranger** Ms F Russell (from 06.02.2024)

**Activity Adviser - Training** Mrs R Bonninga (until 13.06.2024)

**Activity Adviser - Training** Miss A Burgess (from 15.05.2024)

**Activity Adviser - Walking** Miss D Jones

**Sub Committee - Adult Support** Mrs J Whittle - Chairperson (until 31.08.2024)

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Sub Committee - Adult Support** Mrs R Boninnga - Chairperson (from 01.09.2024)

**Sub Committee - Marketing and  
Communication** Mrs V Wheeler - Chairperson

**Sub Committee - Picketts Wood  
Campsite** Mrs J Weston - Chairperson (until 25.01.2024)

**Sub Committee - Picketts Wood  
Campsite** Mrs J Lamb - Chairperson (from 25.01.2024)

**Sub Committee - Programme  
Initiatives** Miss J Milne - Chairperson

**Sub Committee - Finance** Mrs A Longhurst - Chairperson

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	283701
<b>Principal address</b>	High Pines Vicarage Lane Burwash Common Etchingham TN19 7LJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	Barclays Bank PLC 63-67 Terminus Road Eastbourne East Sussex BN21 3NE

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the County's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

**Objectives and activities**

The objectives of the County are those of The Guide Association and can be summarised as:

To enable and encourage girls and young women to fulfil their potential to take an active and responsible role in society;

To have sufficient adult volunteer leaders to enable every girl and young woman to have the opportunity to join us;

To sustain and promote a stimulating and enjoyable programme of activities based on guiding principles;

To ensure that all adult leaders within the County are appropriately trained and fully supported;

To identify and make use of all available resources and expertise for the benefit of members;

To act as a communication channel between the Divisions and Girlguiding London and South East England Region.

The trustees have had regard to the guidelines issued by the Charity Commission relating to the public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objectives of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all young girls and young women between the ages of 4 and 26. We aim to encourage girl led guiding so more can enjoy the fun and adventure that is found in guiding. Girlguiding Sussex East County Five Year Forward Plan sets out to encourage flexible guiding at all levels to allow more children to join the organisation and not be a statistic on a Waiting To Join List.

**Policies**

To achieve the above objectives, the County follows the policies and rules set out in The Guiding Manual and those published by the Guide Association. In providing activities, the County promotes the use of the guiding method which is also set out in this manual.

Membership of the Association is open to all girls and women from the age of four who are prepared to make the promise. Membership is also open to women and men aged 18 and over who believe in the ethos of guiding. The Guide Association encourages girls and adults with disabilities and provides active support to such members in their Units. There have been no material changes in policy during the year under review.

On appointment, a trustee has a session with the County Commissioner(s) and a file of information, which includes documentation provided by the Charity Commission, is given to each trustee. In addition all Division Commissioners complete an Induction Programme as laid down by The Guide Association. All trustees have a Disclosure and Barring Screening.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Review of activities**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the County should undertake.

2024 happily saw us returning to the level of activities available to all that we were providing prior to 2020. Weekly meetings have returned regularly, alongside the many and varied trips, activities and opportunities our volunteers provide for the girls both during the meetings, and during holidays, weekends and as other options arise. The option to still meet virtually is being maintained, not only for units, but for all our 'business' meetings and many trainings across the County as well, saving time and expense with travel to and from various venues. Our aim is to ensure that for the future virtual, hybrid and in-person meetings become our normal, so we can include all in the weekly unit and other planning meetings that take place. Giving unit leaders the option to meet virtually has also meant that less meetings are cancelled due to lack of leaders, as they can always be held remotely, and our girls still experience their guiding journey in a much more modern, inclusive way. We are proud that we will continue to provide our girls with incredible opportunities across the County in all these formats.

We held County activity days for individual sections at Picketts Wood, the County campsite, for all our sections during the year. The volunteers involved in planning and putting on these events do a considerable amount of work and preparation, but the girls always have a wonderful time, being given the opportunity to try some new outdoor skills including cooking on fires, whittling, carving and natural dye-ing fabrics, and many other varied challenges, crafts and activities. There is something for everyone and most girls go away tired but happy to have learnt something new. We also put on water events for the girls, canoeing, sailing and paddle-boarding being the popular choices and these run on several dates during the late spring and summer. Generally, we have to provide a couple of date choices, since these events are quickly oversubscribed, and we want to give everyone a chance to try something different or new.

We held a County training day at a local school, which gives all our volunteers the opportunity to take part in either one of our mandatory leadership, or a choice of 'just for fun' training workshops. These events are also a wonderful networking opportunity for the volunteers, not only to learn and take away new skills, but to meet up with friends in an environment where there is no responsibility for girls, which many do not otherwise have the opportunity to enjoy.

Many of our Districts and Divisions managed to take girls away, either as Divisions, Districts or individual units. Trips ranged from field camps to weekends away with sleepovers in local halls. Naturally all the girls have a hand in the planning of these events, which leads to a richer experience for them as they have been involved in their activities from the start of the plans. There have also been some Region (London and South East England, of which we form a part) initiatives, including a 'Bounce' challenge which required us to think along 'bounce' lines and included sleepovers and bounce events at local trampoline parks, to girls bouncing in playgrounds, parks and venues in their areas. We have also had an Animal Adventure, where we were encouraged to visit an animal venue and have a fun day out and about. These always come with a super badge which the girls all love to receive as well.

We also held our own County Day at a local adventure park for everyone – it has been an amazing experience for all the girls who came to see where they fit into the whole array of guiding across the County, as well as giving the volunteers the opportunity to catch up with and make some new friends from other areas.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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Several groups have also taken part in a Region trip away to play Cluedo, where they travelled to Cardiff for a day event, but which of course included planning their adventure with places to stay and visit before and after the Cluedo event.

Once again, we attended local events to promote Girlguiding across the County, where we were well represented, and which did lead to some new girl and volunteer members. We again presented the medals at the finish line of the London to Brighton Bike Ride. We attended Brighton Pride, Eastbourne Airborne, and held our annual awards events for girls and adults in person, where it is absolutely wonderful to be able to share and celebrate with all recipients. These events are an important part of the volunteer experience, enabling us to meet lots of people in a social environment. We are also able to congratulate our girls at the youth awards, where we celebrate those who have achieved the highest awards in their sections, as well as other awards only available to our younger members. It is an important event on our annual calendar.

We have also started our plans to hold our own County international camp in 2026 – Olave. This will take place at Blackland Farm, where it has been held by us for many years. We are therefore holding regular planning meetings, update events and consultation opportunities for our volunteers, to ensure the event meets the needs for all who are likely to, or want to, join in. We also hope to include many guiding groups from around the UK and globally, making it a much more exciting and rewarding experience for everyone involved.

The County has continued to support and offer a flexible approach to leadership at all levels, offering team appointments and job shares. This has proved to be an extremely valuable way of encouraging several volunteers to fill vacancies at District and Division levels and provides additional valuable cover to unit leadership teams.

Our County strategic plan was adopted by the County in early 2023. This is the document we use to formulate our plans and activities for the next 5 years. This is an important governance document for the County as it helps to focus our direction and themes.

We were fortunate enough to be able to run our Small Grants programme in 2024, which enabled Districts and Divisions to access financial support for events and activities for girls which they may not otherwise have been able to provide. This was well received, and we plan to offer this again in 2025.

Our Trefoil and County Associates have also been meeting regularly, and the County Commissioner is invited to these meetings to provide updates on activities and events around the County to our current and former members and friends.

Looking forward to 2025, we are now working on plans for our next training event for County volunteers, forging ahead with plans and preparations for the International Camp in 2026 and continuing to provide many and varied adventurous opportunities to all our members. Adventure in Girlguiding ranges from the activities carried out during weekly meetings, the overnight/sleepover events, camps, holidays, travelling abroad, and just meeting new people. The Region is offering an opportunity for an event in Amsterdam later in the year, at which we hope to be well represented by County groups. Several of our volunteers and members are looking forward to international travel opportunities through the Region and on unit trips. Attendance at local events to promote guiding locally are also planned, as well as the annual awards event. We are also planning something for the County to celebrate the 60<sup>th</sup> birthday of Sussex East in 2025. As always, our aim is to provide great opportunities for all our members, and our plans always seek to do this for all, and to encourage guiding to thrive and grow around the County.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Voluntary services**

All adult members of the Guide Association are unpaid volunteers and in 2024 across the County we experienced a slight increase in the number of volunteers from previous years, which is showing a steady increase since our reduction in numbers during and immediately following the pandemic. At the end of the year, we had 846 adult volunteers, which includes commissioners and advisers, supporting guiding across the County. These volunteers enabled 680 Rainbows, 1450 Brownies, 1000 Guides, 119 Ranger members and 54 Young Leaders (under 26 years of age) to take part in guiding in Girlguiding Sussex East County. This shows a reduction in our younger groups, but an increase in our older sections. We also have 64 taking part in the newly introduced Leadership Development Programme, training our leaders of tomorrow. In addition to the appointed volunteers, there are many people who give freely of their time to units in a variety of ways. In summary, without these amazing volunteers there would be no guiding in the County.

**Achievements and performance**

**Financial review**

The attached accounts show the financial position of the County as at the year end, which the trustees consider to be sound.

The Charity's bankers are Barclays Bank plc for all centrally administered accounts. Bank accounts are held separately for Training, Badges, Picketts Wood Campsite, Outdoor Activities and the figures are included in these accounts.

The County's main source of income is from subscriptions paid by all members.

It is the policy of the County that unrestricted free reserves funds which have not been designated for a specific use should be maintained at a level equivalent to one year's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the County's current activities while consideration is given to ways in which additional funds may be raised. This level of resources has been maintained throughout the year.

Reserves are additionally held to finance future County events. The investments are held to provide income to supplement the members' subscription income. Steps are being taken to reduce the level of free reserves held.

The trustees have assessed the major risks to which the County is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

Guiding within the United Kingdom is organised in a series of areas to provide support, lines of two-way communication and opportunities for young members, Leaders and Commissioners to make decisions and take responsibility. The County is one of nineteen separately constituted areas of Girlguiding London and South East England established for this purpose. In a similar way the County is divided into twelve Divisions and further sub-divided into Districts and Units. All of these guiding groups are responsible for their own affairs and are not included in the accounts of the County.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**Area of operation**

The Guide Association Sussex East is responsible for the promotion and administration of guiding in Girlguiding Sussex East County.

**Governing body**

The County is governed by an Executive Committee, comprising, among others, of representatives of each of the Divisions within the area of operation, Bexhill, Brighton East, Brighton West, Eastbourne, Hastings, Hove, Lewes, Rother, Rye, Seahaven, St Leonards and Weald.

**Trustees**

The trustees are voting members of the Executive Committee. With the exception of the County Commissioner(s), who are appointed by the Region Chief Commissioner, Girlguiding London and South East England Region, in consultation with members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioners in consultation, where appropriate, with members of the Division Executive Committees.

The members of the Executive Committee during the year and to the financial year end of these financial statements were as detailed in the Reference and Administration details page.

**Organisational structure**

The County Executive Committee is the decision making group for policy and management decisions. Four main committees report to this Executive Committee: Adult Support, Finance, Programme Initiatives and Marketing and Communication. The County campsite, Picketts Wood, continues with its site management.

The Trustees' report was approved by the Board of Trustees.



Mrs B Boakes

Trustee

Date: 14<sup>th</sup> May 2025

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE GUIDE ASSOCIATION SUSSEX EAST**

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I report to the trustees on my examination of the financial statements of The Guide Association Sussex East (the County) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the trustees of the County you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the County's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**


Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the County as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



**Nathan Coker FCCA**

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: 14 May 2025

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Current financial year**

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<b><u>Income from:</u></b>						
Voluntary income	3	33,180	-	-	33,180	29,500
Charitable activities	6	34,292	9,587	-	43,879	42,066
Other trading activities	4	-	-	-	-	526
Investments	5	5,520	-	-	5,520	5,255
<b>Total income</b>		<b>72,992</b>	<b>9,587</b>	<b>-</b>	<b>82,579</b>	<b>77,347</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	7	71,982	4,464	112	76,558	77,451
Net gains/(losses) on investments	12	12,985	-	-	12,985	5,793
<b>Net movement in funds</b>		<b>13,995</b>	<b>5,123</b>	<b>(112)</b>	<b>19,006</b>	<b>5,689</b>
Fund balances at 1 January 2024		285,337	28,211	112	313,660	307,971
<b>Fund balances at 31 December 2024</b>		<b>299,332</b>	<b>33,334</b>	<b>-</b>	<b>332,666</b>	<b>313,660</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**Prior financial year**

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<b>Income from:</b>					
Voluntary income	3	29,500	-	-	29,500
Charitable activities	6	26,267	15,799	-	42,066
Other trading activities	4	526	-	-	526
Investments	5	5,255	-	-	5,255
<b>Total income</b>		<b>61,548</b>	<b>15,799</b>	<b>-</b>	<b>77,347</b>
<b>Expenditure on:</b>					
Charitable activities	7	53,733	23,673	45	77,451
Net gains/(losses) on investments	12	5,793	-	-	5,793
<b>Net movement in funds</b>		<b>13,608</b>	<b>(7,874)</b>	<b>(45)</b>	<b>5,689</b>
Fund balances at 1 January 2023		271,729	36,085	157	307,971
<b>Fund balances at 31 December 2023</b>		<b>285,337</b>	<b>28,211</b>	<b>112</b>	<b>313,660</b>

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2024**

		2024		2023	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		54,692		54,628
Investments	14		184,910		171,774
			<u>239,602</u>		<u>226,402</u>
<b>Current assets</b>					
Stocks	16	3,991		4,156	
Debtors	15	1,885		681	
Cash at bank and in hand		87,264		82,477	
			<u>93,140</u>		<u>87,314</u>
<b>Creditors: amounts falling due within one year</b>	17		<u>(76)</u>		<u>(56)</u>
<b>Net current assets</b>			<u>93,064</u>		<u>87,258</u>
<b>Total assets less current liabilities</b>			<u>332,666</u>		<u>313,660</u>
<b>Net assets</b>			<u><u>332,666</u></u>		<u><u>313,660</u></u>
<b>The funds of the County</b>					
Restricted income funds	20		-		112
Unrestricted funds - general			299,332		285,337
Unrestricted funds - designated	19		33,334		28,211
			<u>332,666</u>		<u>313,660</u>

The financial statements were approved by the trustees on .....

*14<sup>th</sup> May 2025*

*BJ Boakes*

Mrs B Boakes  
Trustee

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies**

**Charity information**

The Guide Association Sussex East was formed by Royal Charter on 14 December 1922.

The charity is a public benefit entity as per the charity commissions classification.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the County's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The County is a Public Benefit Entity as defined by FRS 102.

The County has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the County has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the County.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies (Continued)**

**1.4 Income recognition**

Income is recognised when the County is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the County has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the County has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

**1.5 Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies (Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost (or deemed cost) and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £500 or more are initially stated at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land	Not depreciated
Plant and machinery etc	25% reducing balance
PR equipment	25% reducing balance
Campsite equipment	25% reducing balance
Picketts Wood campsite hut	10% straight line basis
Picketts toilet block and fire shelter	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the County reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**1 Accounting policies (Continued)**

**1.11 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the County becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**2 Critical accounting estimates and judgements**

In the application of the County's accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount 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 these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 Income from donations and legacies**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Donations and gifts	4	94
Grants	2,800	2,260
Subscriptions	30,376	27,146
	<u>33,180</u>	<u>29,500</u>

**4 Income from other trading activities**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Fundraising events	-	526
	<u>-</u>	<u>526</u>

**5 Income from investments**

	<b>Unrestricted funds 2024 £</b>	<b>Unrestricted funds 2023 £</b>
Income from listed investments	5,061	4,965
Interest receivable	459	290
	<u>5,520</u>	<u>5,255</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**6 Income from charitable activities**

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Total 2023 £
<b>Charitable activities</b>						
Sales within charitable activities	3,224	-	3,224	6,943	-	6,943
Leaders training, activities and outdoors	7,595	-	7,595	7,280	-	7,280
Rainbow & Brownie Event - Knockhatch	10,425	-	10,425	-	-	-
Adventure fund	-	8,407	8,407	-	-	-
Breakaway to Belgium	-	180	180	-	15,499	15,499
Thinking Day	95	-	95	62	-	62
Olave camp	-	1,000	1,000	-	300	300
<b>Other income</b>						
Olave camp	12,953	-	12,953	11,982	-	11,982
	<u>34,292</u>	<u>9,587</u>	<u>43,879</u>	<u>26,267</u>	<u>15,799</u>	<u>42,066</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7 Charitable activities**

	<b>Charitable activities 2024 £</b>	<b>Charitable activities 2023 £</b>
Depreciation and impairment	1,053	946
Guiding activities	40,987	34,836
Thinking day	95	62
Rainbow and Brownie Event	14,258	-
London Adventure	3,013	-
Picketts Wood major works	1,960	3,273
Olave 2024 expenses	-	5,561
Breakaway to Belgium	322	14,292
	<u>61,688</u>	<u>58,970</u>
Grant funding of activities (see note 8)	6,195	10,124
Share of support costs (see note 10)	8,675	8,357
	<u>76,558</u>	<u>77,451</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	71,982	53,733
Unrestricted funds - designated	4,464	23,673
Restricted funds	112	45
	<u>76,558</u>	<u>77,451</u>

**8 Grants payable**

	<b>2024 £</b>	<b>2023 £</b>
Grants (including grants of equipment and coaches)	6,195	10,124
	<u>6,195</u>	<u>10,124</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration, benefits or incurred any expenses during the year.

**10 Support costs**

	Support costs	Governance costs	2024	2023	Basis of allocation
	£	£	£	£	
Rent and storage	4,124	-	4,124	3,762	Support costs
Printing, postage	404	-	404	235	Support costs
Publicity	1,669	-	1,669	1,965	Support costs
Insurance	798	-	798	715	Support costs
Accountancy fees	1,680	-	1,680	1,680	Support costs
	<u>8,675</u>	<u>-</u>	<u>8,675</u>	<u>8,357</u>	
Analysed between					
Charitable activities	<u>8,675</u>	<u>-</u>	<u>8,675</u>	<u>8,357</u>	

Support costs includes payments to the independent examiners of £1,680 (2023: £1,680) for independent examination fees.

**11 Employees**

There were no employees during the year.

**12 Net gains/(losses) on investments**

	Unrestricted funds general 2024	Unrestricted funds general 2023
	£	£
Revaluation of investments	<u>12,985</u>	<u>5,793</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**13 Tangible fixed assets**

	Land and buildings £	Plant and machinery etc £	Total £
<b>Cost</b>			
At 1 January 2024	124,926	29,619	154,545
Additions	-	1,117	1,117
	<u>124,926</u>	<u>30,736</u>	<u>155,662</u>
At 31 December 2024	124,926	30,736	155,662
<b>Depreciation and impairment</b>			
At 1 January 2024	73,056	26,861	99,917
Depreciation charged in the year	-	1,053	1,053
	<u>73,056</u>	<u>27,914</u>	<u>100,970</u>
At 31 December 2024	73,056	27,914	100,970
<b>Carrying amount</b>			
At 31 December 2024	<u>51,870</u>	<u>2,822</u>	<u>54,692</u>
At 31 December 2023	<u>51,870</u>	<u>2,758</u>	<u>54,628</u>

**14 Fixed asset investments**

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2024	171,774
Additions	151
Valuation changes	12,985
	<u>184,910</u>
At 31 December 2024	184,910
<b>Carrying amount</b>	
At 31 December 2024	<u>184,910</u>
At 31 December 2023	<u>171,774</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>15 Debtors</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	474	681
Prepayments and accrued income	1,411	-
	<u>1,885</u>	<u>681</u>
	<u><u>1,885</u></u>	<u><u>681</u></u>
 <b>16 Stocks</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Badges and County stock	3,991	4,156
	<u>3,991</u>	<u>4,156</u>
	<u><u>3,991</u></u>	<u><u>4,156</u></u>
 <b>17 Creditors: amounts falling due within one year</b>		
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	76	56
	<u>76</u>	<u>56</u>
	<u><u>76</u></u>	<u><u>56</u></u>

**18 Related party transactions**

There were no disclosable related party transactions during the year (2023 - none).

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**19 Unrestricted funds - designated**

These are unrestricted funds which are material to the County's activities.

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
Alice Goodman - Capital	1,500	-	-	-	1,500
Alice Goodman - Income	1,129	-	(1,129)	-	-
Pat Spicer Memorial Fund	2,411	-	-	-	2,411
Breakaway to Belgium	1,589	180	(322)	-	1,447
Adventure Fund	-	8,407	(3,013)	-	5,394
Olave Camp	6,582	1,000	-	-	7,582
Olave Camp contingency fund	15,000	-	-	-	15,000
	<u>28,211</u>	<u>9,587</u>	<u>(4,464)</u>	<u>-</u>	<u>33,334</u>
<b>Previous year:</b>	<b>At 1 January 2023</b>	<b>Incoming resources</b>	<b>Resources expended</b>	<b>Transfers</b>	<b>At 31 December 2023</b>
	£	£	£	£	£
Alice Goodman - Capital	1,500	-	-	-	1,500
Alice Goodman - Income	4,949	-	(3,820)	-	1,129
Pat Spicer Memorial Fund	2,411	-	-	-	2,411
Breakaway to Belgium	-	15,499	(14,293)	383	1,589
Olave Camp	11,842	300	(5,560)	-	6,582
Olave Camp contingency fund	15,000	-	-	-	15,000
Eurojam 2021	383	-	-	(383)	-
	<u>36,085</u>	<u>15,799</u>	<u>(23,673)</u>	<u>-</u>	<u>28,211</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

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**19 Unrestricted funds - designated (Continued)**

**PURPOSES OF DESIGNATED FUNDS**

**Alice Godman**

The disposal income from this fund is available for grants to Guides and Rangers going abroad.

**Pat Spicer Memorial Fund**

This fund is to be used for two Brownie Leaders each year to attend a training course.

**Olave Camp**

The surplus from Olave camp held in 2019 will be used as follows:

- Grants to assist units/small groups to attend national or international camps with a proviso of sharing knowledge.
- Money to provide a marketing budget for our next camp
- Money available to cover expenses for the venue research and planning teams

**Olave Camp contingency fund**

This fund is money from previous Olave camps to be used towards to the next Olave camp.

**Breakaway to Belgium**

The income was generated from fees, grant and fundraising. The remaining balance will cover any additional expenses and any surplus will go towards future international events.

**Adventure Fund**

A grant for £8,000 was awarded from the HQ Adventure to enable units to provide adventure within Counties, following the closure of the Training and Activity Centres previously owned by Girlguiding but sold off as too much investment was required to maintain them. The grant was subject to an application process which we used to put on two weekend events in London for Guides and Rangers. The remaining income was monies received from participants towards their London Adventure. There is a surplus due to one of the events not taking place and we are awaiting instructions from Headquarters about returning unspent grant money.

**20 Restricted funds**

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Masons Tents	112	(112)	-
	<u>112</u>	<u>(112)</u>	<u>-</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**20 Restricted funds (Continued)**

Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
County Associates	8	(8)	-
Masons Tents	149	(37)	112
	<u>157</u>	<u>(45)</u>	<u>112</u>

**PURPOSES OF RESTRICTED FUNDS**

**County Associates**

A donation of £500 was received in 2010 towards the cost of a projector. This was added to equipment and is depreciated annually. The projector was fully depreciated in 2023.

**Masons Tents**

A grant of £6,274 was received from the Masons. This has been added to equipment and is depreciated annually.

**21 Unrestricted funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

Previous year:	At 1 January 2023	Incoming resources	Resources expended	Gains and losses	At 31 December 2023
	£	£	£	£	£
General funds	<u>271,729</u>	<u>61,548</u>	<u>(53,733)</u>	<u>5,793</u>	<u>285,337</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**22 Analysis of net assets between funds**

	<b>Unrestricted funds general 2024 £</b>	<b>Unrestricted funds designated 2024 £</b>	<b>Restricted funds 2024 £</b>	<b>Total 2024 £</b>
<b>At 31 December 2024:</b>				
Tangible assets	54,692	-	-	54,692
Investments	184,910	-	-	184,910
Current assets/(liabilities)	59,730	33,334	-	93,064
	<u>299,332</u>	<u>33,334</u>	<u>-</u>	<u>332,666</u>
	<u><u>299,332</u></u>	<u><u>33,334</u></u>	<u><u>-</u></u>	<u><u>332,666</u></u>
	<b>Unrestricted funds general 2023 £</b>	<b>Unrestricted funds designated 2023 £</b>	<b>Restricted funds 2023 £</b>	<b>Total 2023 £</b>
<b>At 31 December 2023:</b>				
Tangible assets	54,516	-	112	54,628
Investments	171,774	-	-	171,774
Current assets/(liabilities)	59,047	28,211	-	87,258
	<u>285,337</u>	<u>28,211</u>	<u>112</u>	<u>313,660</u>
	<u><u>285,337</u></u>	<u><u>28,211</u></u>	<u><u>112</u></u>	<u><u>313,660</u></u>

**THE GUIDE ASSOCIATION COUNTY OF SUSSEX EAST**

England & Wales - Charity number 283701

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# Accounts

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Charity Registration No. 283701

**THE GUIDE ASSOCIATION SUSSEX EAST**

**KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mrs G Martin	President
Mrs B Boakes	County Commissioner
Mrs N Brindley	Assistant County Commissioner
Mrs S Brown	Assistant County Commissioner
Mrs R Heyes	Assistant County Commissioner
Mrs A Longhurst	Chair of Finance
Mrs E Wink	County Treasurer
Mrs J Whittle	Chair of Adult Support
Miss J Milne	Chair of Programme Initiatives
Mr K Harmer	Chair of Marketing and Communication
Mrs J Weston	Chair of Picketts Wood
Miss C Lapping	Division Commissioner - Bexhill
Mrs L Andrews	Division Commissioner - Brighton East (until 03.09.2023)
Miss G Sullivan	Division Commissioner - Brighton West
Mrs J McMahon & Mrs J Gott	Joint Division Commissioners - Eastbourne
Mrs J Harmer	Division Commissioner - Hastings
Mrs L Saunders	Division Commissioner - Hove (until 03.09.2023)
Mrs W Clegg	Division Commissioner - Hove (from 03.09.2023)
Miss S Cummings	Division Commissioner - Lewes (from 20.12.22)
Mrs S Brown	Division Commissioner - Rother
Mrs S Eyres	Division Commissioner - Rye
Mrs E Walters	Division Commissioner - Seahaven
Ms A Burgess	Division Commissioner - St Leonards (until 30.07.2023)
Mrs C Crouch	Division Commissioner - St Leonards (from 30.07.2023)
Mrs C Carpenter	Division Commissioner - Weald (until 06.11.2023)
Mrs J Davey & Mrs C Carpenter	Joint Division Commissioners - Weald (from 06.11.2023)
Miss J Grace	Chairman Trefoil Guild *

\* denotes non voting member

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Activity Adviser - Adult Leadership Co-ordinator</b>	Mrs G Procter
<b>Activity Adviser - Boating</b>	Mrs D Dodd
<b>Activity Adviser - Brownie</b>	Mrs M Hovenden (from 09.01.2023)
<b>Activity Adviser - Camp</b>	Mrs L Dupret
<b>Activity Adviser - Co-ordinator for Commissioner Mentors</b>	Mrs J Whittle
<b>Activity Adviser - Duke of Edinburgh Award Scheme</b>	Mrs C Blair
<b>Activity Adviser - Guide</b>	Mrs L Wakeling
<b>Activity Adviser - International</b>	Mrs B Hinton (until 19.09.2023)
<b>Activity Adviser - International</b>	Miss S Brown (from 19.09.2023)
<b>Activity Adviser - Outdoor Activity</b>	Mrs L Dupret
<b>Activity Adviser - Residential</b>	Mrs C Cerie
<b>Activity Adviser - Press and Public Relations</b>	Mr K Harmer
<b>Activity Adviser - Queens Guide</b>	Mrs L Scott
<b>Activity Adviser - Rainbow</b>	Mrs K Elliot-Weston
<b>Activity Adviser - Ranger</b>	Mrs S King
<b>Activity Adviser - Training</b>	Mrs R Bonninga
<b>Activity Adviser - Walking</b>	Miss D Jones
<b>Sub Committee - Adult Support</b>	Mrs J Whittle - Chairperson
<b>Sub Committee - Marketing and Communication</b>	Mr K Harmer - Chairperson
<b>Sub Committee - Picketts Wood Campsite</b>	Mrs J Weston - Chairperson
<b>Sub Committee - Programme Initiatives</b>	Miss J Milne - Chairperson
<b>Sub Committee - Finance</b>	Mrs A Longhurst - Chairperson

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	283701
<b>Principal address</b>	High Pines Vicarage Lane Burwash Common Etchingam TN19 7LJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	Barclays Bank PLC 63-67 Terminus Road Eastbourne East Sussex BN21 3NE

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The trustees present their annual report and financial statements for the year ended 31 December 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the County's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

**Objectives and activities**

The objectives of the County are those of The Guide Association and can be summarised as:

To enable and encourage girls and young women to fulfil their potential to take an active and responsible role in society;

To have sufficient adult volunteer leaders to enable every girl and young woman to have the opportunity to join us;

To sustain and promote a stimulating and enjoyable programme of activities based on guiding principles;

To ensure that all adult leaders within the County are appropriately trained and fully supported;

To identify and make use of all available resources and expertise for the benefit of members;

To act as a communication channel between the Divisions and Girlguiding London and South East England Region.

The trustees have had regard to the guidelines issued by the Charity Commission relating to the public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objectives of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all young girls and young women between the ages of 5 and 26. We aim to encourage girl led guiding so more can enjoy the fun and adventure that is found in guiding. Girlguiding Sussex East County Five Year Forward Plan sets out to encourage flexible guiding at all levels to allow more children to join the organisation and not be a statistic on a Waiting To Join List.

**Policies**

To achieve the above objectives, the County follows the policies and rules set out in The Guiding Manual and those published by the Guide Association. In providing activities, the County promotes the use of the guiding method which is also set out in this manual.

Membership of the Association is open to all girls and women from the age of five who are prepared to make the promise. Membership is also open to women and men aged 18 and over who believe in the ethos of guiding. The Guide Association encourages girls and adults with disabilities and provides active support to such members in their Units. There have been no material changes in policy during the year under review.

On appointment, a trustee has a session with the County Commissioner(s) and a file of information, which includes documentation provided by the Charity Commission, is given to each trustee. In addition all Division Commissioners complete an Induction Programme as laid down by The Guide Association. All trustees have a Disclosure and Barring Screening.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Review of activities**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the County should undertake.

2023 happily saw us planning to resume events that had been paused over the previous few years. Numerous Units were able to meet outdoors face to face, and in person, and there was still an opportunity for virtual meetings to take place as well. As before, our volunteers rose to the challenges of this, offering meetings in all these ways, as well as changing plans at short notice in instances of increased infection rates. Hybrid meetings, on-line, outdoors and indoors have had to be available as Covid is now a part of everyday life, although we have been lucky that most of our planned events have not had to be cancelled or changed at short notice on too many occasions in the last 12 months. We are proud that we have managed to continue to provide our girls with incredible opportunities across the County in all these formats.

We were able to once again hold an incident hike for our Guides from around the County, set up by an incredible team. Activities ranged from fire-lighting to finding clues to solve a mystery to first aid. There were a lot of units involved and everyone had a wonderful day. We also held days for individual sections at Picketts Wood, the County campsite, for Rainbows in the Spring and Guides in the Autumn. The volunteers involved in planning and putting on these events do a considerable amount of work and preparation, but the girls always have a wonderful time, being given the opportunity to try some new outdoor skills including cooking on fires, whittling, carving and natural dye-ing fabrics. There is something for everyone and most girls go away tired but happy to have learnt something new. We also put on water events for the girls, canoeing, sailing and paddle-boarding being the popular choices and these ran on several dates during the late spring and summer.

Many of our Districts and Divisions managed to take girls away, either as Divisions, Districts or individual Units. Trips included field camps, a visit to PGL in Paris with a trip to Disney as well as sleepovers in local halls. Naturally all the girls have a hand in the planning of these events, which leads to a richer experience for them as they have been involved in their activities from the start of the plans. Meetings and trainings have continued to take place, both in person and virtually, as we have opted to reduce the travelling and venue hire costs across the County, as well as enable more volunteers to attend. However, trainings are continuing to be held regularly and are well attended.

Once again, we attended local events to promote Girlguiding across the County, where we were well represented, and which did lead to some new girl and volunteer members. We again presented the medals at the finish line of the London to Brighton Bike Ride. We attended Brighton Pride, visited local agricultural shows, and held our annual awards events for girls and adults in person, where it is absolutely wonderful to be able to share and celebrate with all recipients. These events are an important part of the volunteer experience, enabling us to meet lots of people in a social environment. We are also able to congratulate our girls at the youth awards, where we celebrate those who have achieved the highest awards in their sections, as well as other awards only available to our younger members. It is an important event on our annual calendar.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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The County has continued to support and offer a flexible approach to leadership at all levels, offering team appointments and job shares. This has proved to be an extremely valuable way of encouraging several volunteers to fill vacancies at District and Division levels, and provides additional valuable cover to Unit leadership teams.

Our County strategic plan was adopted by the County in early 2023. This is the document we use to formulate our plans and activities for the next 5 years. This is an important governance document for the County as it helps to focus our direction and themes.

We were fortunate enough to be able to run our Small Grants programme in 2023, which enabled Districts and Divisions to access financial support for events and activities for girls which they may not otherwise have been able to provide. This was well received, and we hope to be able to offer this again in 2024.

Our Trefoil and County Associates have also been meeting regularly, including a lovely afternoon at our County campsite where the Trefoil members planted a tree in celebration of the 80<sup>th</sup> birthday of the Trefoil Guild. A wonderful opportunity to stay connected to many former, and current, members of Guiding and a fantastic afternoon of conversation and campfire singing. We do still also meet on Zoom as necessary.

As a County we have continued to support our Commissioners with forums, workshops, and discussion groups, which are generally held virtually to save the time, travel and venue costs, and offer greater flexibility for our teams, and which we will continue going into 2024.

Looking forward to 2024, we are now working on our plans for our next training event for County volunteers, thinking about our next Olave International Camp with plans already starting, and a continuation of providing adventure to all our members in its many forms. Adventure in Girlguiding ranges from the activities carried out during weekly meetings the overnight/sleepover events, camps, holidays, travelling abroad, and just meeting new people. The Region are offering an opportunity for an event in Cardiff in 2024 which we hope to enable groups to attend, following the success of the Belgium trip last year that a lot of our Guide and Ranger groups joined. We will also be attending various local fairs and events to continue recruiting girls and adults to Girlguiding in the County. We are also looking forward to seeing our volunteers to celebrate their successes, provide support to all members, and continue to support members at all levels, and to help Guiding continue to grow and thrive around the County.

### **Voluntary services**

All adult members of the Guide Association are unpaid volunteers and in 2023 across the County we experienced a slight increase in the number of volunteers from previous years, which is a very good outcome following the reduction in numbers arising from the pandemic. At the end of the year, we had experienced a drop in our adult volunteers, although we are at 739, which includes commissioners and advisers, supporting guiding across the County. These volunteers enabled 641 Rainbows, 1496 Brownies, 932 Guides, 121 Ranger members and 57 Young Leaders (under 26 years of age) to take part in guiding in Girlguiding Sussex East County, which shows a reduction in our younger groups, but an increase in our older Sections. In addition to the appointed volunteers, there are many people who give freely of their time to units in a variety of ways. In summary, without these amazing volunteers there would be no guiding in the County.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Achievements and performance**

**Financial review**

The attached accounts show the financial position of the County as at the year end, which the trustees consider to be sound.

The Charity's bankers are Barclays Bank plc for all centrally administered accounts. Bank accounts are held separately for Training, Badges, Picketts Wood Campsite, Outdoor Activities and the figures are included in these accounts.

The County's main source of income is from subscriptions paid by all members.

It is the policy of the County that unrestricted free reserves funds which have not been designated for a specific use should be maintained at a level equivalent to one year's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the County's current activities while consideration is given to ways in which additional funds may be raised. This level of resources has been maintained throughout the year.

Reserves are additionally held to finance future County events. The investments are held to provide income to supplement the members' subscription income. Steps are being taken to reduce the level of free reserves held.

The trustees have assessed the major risks to which the County is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

Guiding within the United Kingdom is organised in a series of areas to provide support, lines of two-way communication and opportunities for young members, Leaders and Commissioners to make decisions and take responsibility. The County is one of nineteen separately constituted areas of Girlguiding London and South East England established for this purpose. In a similar way the County is divided into twelve Divisions and further sub-divided into Districts and Units. All of these guiding groups are responsible for their own affairs and are not included in the accounts of the County.

**Area of operation**

The Guide Association Sussex East is responsible for the promotion and administration of guiding in Girlguiding Sussex East County.

**Governing body**

The County is governed by an Executive Committee, comprising, among others, of representatives of each of the Divisions within the area of operation, Bexhill, Brighton East, Brighton West, Eastbourne, Hastings, Hove, Lewes, Rother, Rye, Seahaven, St Leonards and Weald.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**Trustees**

The trustees are voting members of the Executive Committee. With the exception of the County Commissioner(s), who are appointed by the Region Chief Commissioner, Girlguiding London and South East England Region, in consultation with members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioners in consultation, where appropriate, with members of the Division Executive Committees.

The members of the Executive Committee during the year and to the financial year end of these financial statements were as detailed in the Reference and Administration details page.

**Organisational structure**

The County Executive Committee is the decision making group for policy and management decisions. Four main committees report to this Executive Committee: Adult Support, Finance, Programme Initiatives and Marketing and Communication. The County campsite, Picketts Wood, continues with its site management.

The Trustees' report was approved by the Board of Trustees.

.....

Mrs B Boakes  
Trustee

**Date:** .....

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE GUIDE ASSOCIATION SUSSEX EAST**

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I report to the trustees on my examination of the financial statements of The Guide Association Sussex East (the County) for the year ended 31 December 2023.

**Responsibilities and basis of report**

As the trustees of the County you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the County's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the County as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Nathan Coker FCCA**

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: .....

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Current financial year**

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
<b><u>Income from:</u></b>						
Voluntary income	3	29,500	-	-	29,500	24,452
Charitable activities	6	26,267	15,799	-	42,066	52,528
Other trading activities	4	526	-	-	526	-
Investments	5	5,255	-	-	5,255	4,960
<b>Total income</b>		61,548	15,799	-	77,347	81,940
<b><u>Expenditure on:</u></b>						
Charitable activities	7	53,733	23,673	45	77,451	109,660
Net gains/(losses) on investments	12	5,793	-	-	5,793	(22,765)
<b>Net movement in funds</b>		13,608	(7,874)	(45)	5,689	(50,485)
Fund balances at 1 January 2023		271,729	36,085	157	307,971	358,456
<b>Fund balances at 31 December 2023</b>		285,337	28,211	112	313,660	307,971

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**Prior financial year**

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
<b><u>Income from:</u></b>					
Voluntary income	<b>3</b>	24,452	-	-	24,452
Charitable activities	<b>6</b>	52,528	-	-	52,528
Investments	<b>5</b>	4,960	-	-	4,960
<b>Total income</b>		<u>81,940</u>	<u>-</u>	<u>-</u>	<u>81,940</u>
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>7</b>	109,218	388	54	109,660
Net gains/(losses) on investments	<b>12</b>	<u>(22,765)</u>	<u>-</u>	<u>-</u>	<u>(22,765)</u>
<b>Net movement in funds</b>		<u>(50,043)</u>	<u>(388)</u>	<u>(54)</u>	<u>(50,485)</u>
Fund balances at 1 January 2022		<u>321,772</u>	<u>36,473</u>	<u>211</u>	<u>358,456</u>
<b>Fund balances at 31 December 2022</b>		<u><u>271,729</u></u>	<u><u>36,085</u></u>	<u><u>157</u></u>	<u><u>307,971</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2023**

	Notes	2023		2022	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		54,628		54,834
Investments	14		171,774		165,858
			<u>226,402</u>		<u>220,692</u>
<b>Current assets</b>					
Stocks	16	4,156		4,297	
Debtors	15	681		40	
Cash at bank and in hand		82,477		89,141	
			<u>87,314</u>		<u>93,478</u>
<b>Creditors: amounts falling due within one year</b>	17		(56)		(6,199)
Net current assets			<u>87,258</u>		<u>87,279</u>
<b>Total assets less current liabilities</b>			<u><u>313,660</u></u>		<u><u>307,971</u></u>
<b>Income funds</b>					
Restricted funds	19		112		157
Unrestricted funds - designated	20		28,211		36,085
General unrestricted funds			285,337		271,729
			<u>313,660</u>		<u>307,971</u>

The accounts were approved by the Trustees on .....

.....  
Mrs B Boakes  
Trustee

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies**

**Charity information**

The Guide Association Sussex East was formed by Royal Charter on 14 December 1922.

The charity is a public benefit entity as per the charity commissions classification.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the County's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The County is a Public Benefit Entity as defined by FRS 102.

The County has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the County has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the County.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies (Continued)**

**1.4 Income recognition**

Income is recognised when the County is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the County has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the County has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies (Continued)**

**1.5 Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost (or deemed cost) and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £500 or more are initially stated at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land	Not depreciated
Plant and machinery etc	25% reducing balance
PR equipment	25% reducing balance
Campsite equipment	25% reducing balance
Picketts Wood campsite hut	10% straight line basis
Picketts toilet block and fire shelter	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies (Continued)**

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the County reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.11 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the County becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**1 Accounting policies (Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the County's accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount 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 these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Voluntary income**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations and gifts	94	-
Grants	2,260	2,000
Subscriptions	27,146	22,452
	<u>29,500</u>	<u>24,452</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2023**

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**4 Other trading activities**

	<b>Unrestricted funds general 2023 £</b>	<b>Total 2022 £</b>
Fundraising events	526	-
	<u>526</u>	<u>-</u>

**5 Investments**

	<b>Unrestricted funds general 2023 £</b>	<b>Unrestricted funds general 2022 £</b>
Income from listed investments	4,965	4,919
Interest receivable	290	41
	<u>5,255</u>	<u>4,960</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**6 Charitable activities**

	Charitable activities	Other income	Total	Charitable activities	Other income	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Sales within charitable activities	6,943	-	6,943	5,077	-	5,077
Leaders training, activities and outdoors	7,280	-	7,280	5,200	-	5,200
Olave camp fees	300	-	300	-	-	-
Breakaway to Belgium	15,499	-	15,499	-	-	-
Thinking Day	62	-	62	328	-	328
Other income	-	11,982	11,982	-	10,783	10,783
Less: deferred income	-	-	-	31,140	-	31,140
	<u>30,084</u>	<u>11,982</u>	<u>42,066</u>	<u>41,745</u>	<u>10,783</u>	<u>52,528</u>
	<u><u>30,084</u></u>	<u><u>11,982</u></u>	<u><u>42,066</u></u>	<u><u>41,745</u></u>	<u><u>10,783</u></u>	<u><u>52,528</u></u>
<b>Analysis by fund</b>						
Unrestricted funds - general	14,285	11,982	26,267	41,745	10,783	52,528
Unrestricted funds - designated	15,799	-	15,799	-	-	-
	<u>30,084</u>	<u>11,982</u>	<u>42,066</u>	<u>41,745</u>	<u>10,783</u>	<u>52,528</u>
	<u><u>30,084</u></u>	<u><u>11,982</u></u>	<u><u>42,066</u></u>	<u><u>41,745</u></u>	<u><u>10,783</u></u>	<u><u>52,528</u></u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**7 Charitable activities**

	<b>Charitable activities 2023 £</b>	<b>Charitable activities 2022 £</b>
Depreciation and impairment	946	989
Guiding activities	34,836	33,550
Thinking day	62	328
Right Royal Reign expenses	-	35,141
Commemorative Queen badges	-	4,500
Picketts Wood major works	3,273	10,880
Olave 2024 expenses	5,561	388
Breakaway to Belgium	14,292	-
	<u>58,970</u>	<u>85,776</u>
Grant funding of activities (see note 8)	10,124	15,320
Share of support costs (see note 10)	8,357	8,564
	<u>77,451</u>	<u>109,660</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	53,733	109,218
Unrestricted funds - designated	23,673	388
Restricted funds	45	54
	<u>77,451</u>	<u>109,660</u>

**8 Grants payable**

	<b>2023 £</b>	<b>2022 £</b>
Grants (including grants of equipment and coaches)	10,124	15,320
	<u>10,124</u>	<u>15,320</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration, benefits or incurred any expenses during the year.

**10 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2023</b>	<b>2022</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Rent and storage	3,762	-	3,762	3,457	Support costs
Printing, postage	235	-	235	773	Support costs
Publicity	1,965	-	1,965	2,096	Support costs
Insurance	715	-	715	558	Support costs
Accountancy fees	1,680	-	1,680	1,680	Support costs
	<u>8,357</u>	<u>-</u>	<u>8,357</u>	<u>8,564</u>	
Analysed between					
Charitable activities	<u>8,357</u>	<u>-</u>	<u>8,357</u>	<u>8,564</u>	

Support costs includes payments to the independent examiners of £1,680 (2022: £1,680) for independent examination fees.

**11 Employees**

There were no employees during the year.

**12 Net gains/(losses) on investments**

	<b>Unrestricted funds general 2023</b>	<b>Unrestricted funds general 2022</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	<u>5,793</u>	<u>(22,765)</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**13 Tangible fixed assets**

	Land and buildings £	Plant and machinery etc £	Total £
<b>Cost</b>			
At 1 January 2023	124,926	28,879	153,805
Additions	-	740	740
	<hr/>	<hr/>	<hr/>
At 31 December 2023	124,926	29,619	154,545
	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>			
At 1 January 2023	73,035	25,936	98,971
Depreciation charged in the year	21	925	946
	<hr/>	<hr/>	<hr/>
At 31 December 2023	73,056	26,861	99,917
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 December 2023	51,870	2,758	54,628
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2022	51,891	2,943	54,834
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**14 Fixed asset investments**

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2023	165,858
Additions	123
Valuation changes	5,793
	<hr/>
At 31 December 2023	171,774
	<hr/>
<b>Carrying amount</b>	
At 31 December 2023	171,774
	<hr/> <hr/>
At 31 December 2022	165,858
	<hr/> <hr/>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**15 Debtors**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	681	20
Prepayments and accrued income	-	20
	<u>681</u>	<u>40</u>
	<u><u>681</u></u>	<u><u>40</u></u>

**16 Stocks**

	<b>2023</b>	<b>2022</b>
	£	£
Badges and County stock	4,156	4,297
	<u>4,156</u>	<u>4,297</u>
	<u><u>4,156</u></u>	<u><u>4,297</u></u>

**17 Creditors: amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	£	£
Trade creditors	56	560
Accruals and deferred income	-	5,639
	<u>56</u>	<u>6,199</u>
	<u><u>56</u></u>	<u><u>6,199</u></u>

**18 Related party transactions**

There were no disclosable related party transactions during the year (2022 - none).

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**19 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2022	Resources expended	Balance at 1 January 2023	Resources expended	Balance at 31 December 2023
	£	£	£	£	£
County Associates	12	(4)	8	(8)	-
Masons Tents	199	(50)	149	(37)	112
	<u>211</u>	<u>(54)</u>	<u>157</u>	<u>(45)</u>	<u>112</u>
	<u><u>211</u></u>	<u><u>(54)</u></u>	<u><u>157</u></u>	<u><u>(45)</u></u>	<u><u>112</u></u>

**PURPOSES OF RESTRICTED FUNDS**

**County Associates**

A donation of £500 was received in 2010 towards the cost of a projector. This was added to equipment and is depreciated annually. The projector was fully depreciated in 2023.

**Masons Tents**

A grant of £6,274 was received from the Masons. This has been added to equipment and is depreciated annually.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

**20 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2022	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£	£
Alice Godman - Capital	1,500	-	1,500	-	-	-	1,500
Alice Godman - Income	4,949	-	4,949	-	(3,820)	-	1,129
Pat Spicer Memorial Fund	2,411	-	2,411	-	-	-	2,411
Breakaway to Belgium	-	-	-	15,499	(14,293)	383	1,589
Olave Camp 2019	12,230	(388)	11,842	300	(5,560)	-	6,582
Olave Camp contingency fund	15,000	-	15,000	-	-	-	15,000
Eurojam 2021	383	-	383	-	-	(383)	-
	<u>36,473</u>	<u>(388)</u>	<u>36,085</u>	<u>15,799</u>	<u>(23,673)</u>	<u>-</u>	<u>28,211</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2023**

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**20 Designated funds (Continued)**

PURPOSES OF UNRESTRICTED FUNDS

**Alice Godman**

The disposal income from this fund is available for grants to Guides and Rangers going abroad.

**Pat Spicer Memorial Fund**

The income was generated from fees, grant and fundraising. The remaining balance will cover any additional expenses and any surplus will go towards future international events.

**Olave Camp**

The surplus from Olave camp held in 2019 would be used as follow

- Grants to assist units/small groups to attend national or international camps with a proviso of sharing knowledge.
- Money to provide a marketing budget for our next camp
- Money available to cover expenses for the venue research and planning teams

**Olave Camp contingency fund**

This fund is money from previous Olave camps to be used towards to the next Olave camp.

**Eurojam 2021**

The income was generated from grants given to participants to attend Eurojam 2021, which was cancelled due to the coronavirus pandemic. Donors requested that the grants be retained to financially assist Girlguiding members to attend an event abroad.

**Breakaway to Belgium**

The income was generated from fees, grant and fundraising. The remaining balance will cover any additional expenses and any surplus will go towards future international events.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2023**

**21 Analysis of net assets between funds**

	<b>Unrestricted 2023 £</b>	<b>Designated 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total Unrestricted 2023 £</b>	<b>Designated 2022 £</b>	<b>Restricted 2022 £</b>	<b>Total 2022 £</b>
Fund balances at 31 December 2023 are represented by:							
Tangible assets	54,516	-	112	54,628	54,677	-	54,834
Investments	171,774	-	-	171,774	165,858	-	165,858
Current assets/(liabilities)	59,047	28,211	-	87,258	36,085	-	87,279
	<u>285,337</u>	<u>28,211</u>	<u>112</u>	<u>313,660</u>	<u>36,085</u>	<u>157</u>	<u>307,971</u>

**THE GUIDE ASSOCIATION COUNTY OF SUSSEX EAST**

England & Wales - Charity number 283701

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# Accounts

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Charity Registration No. 283701

**THE GUIDE ASSOCIATION SUSSEX EAST**

**KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY**

**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mrs G Martin	President
Mrs B Boakes	County Commissioner
Mrs N Brindley	Assistant County Commissioner
Mrs S Brown	Assistant County Commissioner
Mrs R Heyes	Assistant County Commissioner
Mrs A Longhurst	Chair of Finance
Mrs E Wink	County Treasurer
Mrs J Whittle	Chair of Adult Support
Miss J Milne	Chair of Programme Initiatives
Mr K Harmer	Chair of Marketing and Communication
Mrs J Weston	Chair of Picketts Wood
Miss C Lapping	Division Commissioner - Bexhill
Mrs E Shelley	Division Commissioner - Brighton East (until 27.07.2022)
Mrs L Andrews	Division Commissioner - Brighton East (from 27.07.2022)
Miss G Sullivan	Division Commissioner - Brighton West
Mrs J McMahon & Mrs J Gott	Joint Division Commissioners - Eastbourne
Mrs J Harmer	Division Commissioner - Hastings
Mrs L Saunders	Division Commissioner - Hove
Mrs L Wakeling	Division Commissioners - Lewes (until 14.12.2022)
Miss S Cummings	Division Commissioner - Lewes (from 20.12.2022)
Mrs S Brown	Division Commissioner - Rother
Miss S Eyres	Division Commissioner - Rye
Mrs J Kent & Mrs C Burgess	Joint Division Commissioners - Seahaven (until 29.06.2022)
Mrs E Walters	Division Commissioner - Seahaven (from 29.06.2022)
Ms A Burgess	Division Commissioner - St Leonards
Mrs C Carpenter	Division Commissioner - Weald
Mrs J Steen	Chairman Trefoil Guild (until 10.06.2022) *
Miss J Grace	Chairman Trefoil Guild (from 10.06.2022) *

\* denotes non voting member

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Activity Adviser - Adult Leadership Co-ordinator</b>	Mrs G Procter
<b>Activity Adviser - Boating</b>	Mrs D Dodd
<b>Activity Adviser - Brownie</b>	Mrs J Harmer (until 25.10.2022)
<b>Activity Adviser - Camp</b>	Mrs L Dupret
<b>Activity Adviser - Co-ordinator for Commissioner Mentors</b>	Mrs J Whittle
<b>Activity Adviser - Duke of Edinburgh Award Scheme</b>	Mrs C Blair
<b>Activity Adviser - Guide</b>	Mrs L Wakeling
<b>Activity Adviser - International</b>	Mrs B Hinton
<b>Activity Adviser - Joint Outdoor Activity</b>	Mrs D Barratt-Gray
<b>Activity Adviser - Joint Outdoor Activity</b>	Mrs L Dupret
<b>Activity Adviser - Residential</b>	Mrs C Cerie
<b>Activity Adviser - Press and Public Relations</b>	Mr K Harmer
<b>Activity Adviser - Queens Guide</b>	Mrs L Scott
<b>Activity Adviser - Rainbow</b>	Miss L Woodard (until 08.11.2022) Mrs K Elliot-Weston (from 01.11.2022)
<b>Activity Adviser - Ranger</b>	Mrs S King
<b>Activity Adviser - Training</b>	Mrs R Bonninga
<b>Activity Adviser - Walking</b>	Miss D Jones
<b>Sub Committee - Adult Support</b>	Mrs J Whittle - Chairperson
<b>Sub Committee - Marketing and Communication</b>	Mr K Harmer - Chairperson
<b>Sub Committee - Picketts Wood Campsite</b>	Mrs J Weston - Chairperson
<b>Sub Committee - Programme Initiatives</b>	Miss J Milne - Chairperson
<b>Sub Committee - Finance</b>	Mrs A Longhurst - Chairperson

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	283701
<b>Principal address</b>	High Pines Vicarage Lane Burwash Common Etchingam TN19 7LJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	Barclays Bank PLC 63-67 Terminus Road Eastbourne East Sussex BN21 3NE

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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The trustees present their annual report and financial statements for the year ended 31 December 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the County's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

**Objectives and activities**

The objectives of the County are those of The Guide Association and can be summarised as:

To enable and encourage girls and young women to fulfil their potential to take an active and responsible role in society;

To have sufficient adult volunteer leaders to enable every girl and young woman to have the opportunity to join us;

To sustain and promote a stimulating and enjoyable programme of activities based on guiding principles;

To ensure that all adult leaders within the County are appropriately trained and fully supported;

To identify and make use of all available resources and expertise for the benefit of members;

To act as a communication channel between the Divisions and Girlguiding London and South East England Region.

The trustees have had regard to the guidelines issued by the Charity Commission relating to the public benefit and are satisfied that the charity confers a public benefit. The County follows the charitable objectives of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all young girls and young women between the ages of 5 and 26. We aim to encourage girl led guiding so more can enjoy the fun and adventure that is found in guiding. Girlguiding Sussex East County Five Year Forward Plan sets out to encourage flexible guiding at all levels to allow more children to join the organisation and not be a statistic on a Waiting To Join List.

**Policies**

To achieve the above objectives, the County follows the policies and rules set out in The Guiding Manual and those published by the Guide Association. In providing activities, the County promotes the use of the guiding method which is also set out in this manual.

Membership of the Association is open to all girls and women from the age of five who are prepared to make the promise. Membership is also open to women and men aged 18 and over who believe in the ethos of guiding. The Guide Association encourages girls and adults with disabilities and provides active support to such members in their Units. There have been no material changes in policy during the year under review.

On appointment, a trustee has a session with the County Commissioner(s) and a file of information, which includes documentation provided by the Charity Commission, is given to each trustee. In addition all Division Commissioners complete an Induction Programme as laid down by The Guide Association. All trustees have a Disclosure and Barring Screening.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Review of activities**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the County should undertake.

2022 started in a very similar way to 2021, with us hoping to resume events that had been paused over the previous few years. Numerous units were able to meet outdoors face to face, and in person, and there was still an opportunity for virtual meetings to take place as well. As before, our volunteers rose to the challenges of this, offering meetings in all these ways, as well as changing plans at short notice in instances of increased infection rates. Hybrid meetings, on-line, outdoors and indoors have all had to take place at various stages through the year, and we have managed to continue to provide our girls with incredible opportunities across the County in all these formats.

We were incredibly fortunate to be able to provide and offer across the County a one-day celebration event for the Queen's Jubilee, where over 1000 girls, leaders and adults, along with the volunteer team, provided an event of learning, fun, craft, games, history and magic at Blackland Farm, a Girlguiding owned centre in West Sussex. Activities were available to ensure all those attending celebrated the Jubilee with us, as well as having an amazing day, and showing our members how big the Guiding family is, just within our own County.

We have held our annual training event for volunteers, which took place in person at a local school. It was attended by just over 100 leaders and volunteers, who were able to complete trainings on the Girlguiding programme, update their computer skills, learn about other parts of Girlguiding the County, and have some 'me' time as a thank you for their time as volunteers. This training was well received and those that attended were grateful to have the opportunity to attend in person and see old friends and make new ones.

Meetings and trainings have continued to take place, mostly virtually, although we have adapted some to not only enable more volunteers to take part, but also to reduce costs across the County by reducing travel and venue hire. However, trainings are continuing to be held regularly and are well attended.

Once again, we attended local events to promote Girlguiding across the County, where we were well represented, and which did lead to some new girl and volunteer members. We also again presented the medals at the finish line of the London to Brighton Bike Ride. We attended Brighton Pride, put on an afternoon tea for our commissioners and held our Annual Awards events for girls and adults in person, which was absolutely wonderful to be able to share and celebrate with all recipients.

The County has maintained a flexible approach to leadership a County, division, district and unit levels with some team appointments and job shares. This has proved to be an extremely valuable way of encouraging several volunteers to fill vacancies at district and division levels.

Our County strategic plan was updated at the end of 2022 and is to be formally adopted across the County in early 2023, which is the document we use to formulate our plans and activities for the next 5 years. This is an important governance document for the County as it helps to focus our direction and themes.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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We were fortunate enough to be able to run our Small Grants programme in 2022, which enabled Districts and Divisions to access financial support for events and activities for girls which they may not otherwise have been able to provide. This was well received, and we hope to be able to offer this again in 2023.

Our Trefoil and County Associates have also now luckily resumed face to face meetings, which again gives the members an opportunity to stay connected to local guiding and events, along with opportunities to meet friends in social environments. Zoom meetings are also available and are held as necessary.

As a County we have continued to support our commissioners with forums, workshops, and discussion groups, most of which have been held virtually, and which we will continue going into 2023.

For 2023, we are now looking forward to a continuation of the return to a 'new normal' where we are more versatile, enabling and accessible to all girls across the County. We are looking to send some groups abroad with others from around the UK to an event taking place in Belgium, and we are now starting to put a plan together to hold our next International Camp, Olave, in 2024. We will also be attending various local fairs and events to continue recruiting girls and adults to Girlguiding in the County. We are also looking forward to seeing our volunteers to celebrate their successes, provide support to all members, and continue to make Guiding thrive around the County.

**Voluntary services**

All adult members of the Guide Association are unpaid volunteers and in 2022 across the County we experienced a slight increase in the number of volunteers from previous years, which is a very good outcome following the reduction in numbers arising from the pandemic. At the end of the year, we had just reached 1000 adult volunteers, which includes commissioners and advisers, supporting guiding across the County. These volunteers enabled 690 Rainbows, 1580 Brownies, 868 Guides, and 114 Ranger members and 57 Young Leaders (under 26 years of age) to take part in guiding in Girlguiding Sussex East County, which shows increased girls at all levels. In addition to the appointed volunteers, there are many people who give freely of their time to units in a variety of ways. In summary, without these amazing volunteers there would be no guiding in the County.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Achievements and performance**

**Financial review**

The attached accounts show the financial position of the County as at the year end, which the trustees consider to be sound.

The Charity's bankers are Barclays Bank plc for all centrally administered accounts. Bank accounts are held separately for Training, Badges, Picketts Wood Campsite, Outdoor Activities and the figures are included in these accounts.

The County's main source of income is from subscriptions paid by all members.

It is the policy of the County that unrestricted free reserves funds which have not been designated for a specific use should be maintained at a level equivalent to one year's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the County's current activities while consideration is given to ways in which additional funds may be raised. This level of resources has been maintained throughout the year.

Reserves are additionally held to finance future County events. The investments are held to provide income to supplement the members' subscription income. Steps are being taken to reduce the level of free reserves held.

The trustees have assessed the major risks to which the County is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

Guiding within the United Kingdom is organised in a series of areas to provide support, lines of two-way communication and opportunities for young members, Leaders and Commissioners to make decisions and take responsibility. The County is one of nineteen separately constituted areas of Girlguiding London and South East England established for this purpose. In a similar way the County is divided into twelve Divisions and further sub-divided into Districts and Units. All of these guiding groups are responsible for their own affairs and are not included in the accounts of the County.

**Area of operation**

The Guide Association Sussex East is responsible for the promotion and administration of guiding in Girlguiding Sussex East County.

**Governing body**

The County is governed by an Executive Committee, comprising, among others, of representatives of each of the Divisions within the area of operation, Bexhill, Brighton East, Brighton West, Eastbourne, Hastings, Hove, Lewes, Rother, Rye, Seahaven, St Leonards and Weald.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**Trustees**

The trustees are voting members of the Executive Committee. With the exception of the County Commissioner(s), who are appointed by the Region Chief Commissioner, Girlguiding London and South East England Region, in consultation with members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioners in consultation, where appropriate, with members of the Division Executive Committees.

The members of the Executive Committee during the year and to the financial year end of these financial statements were as detailed in the Reference and Administration details page.

**Organisational structure**

The County Executive Committee is the decision making group for policy and management decisions. Four main committees report to this Executive Committee: Adult Support, Finance, Programme Initiatives and Marketing and Communication. The County campsite, Picketts Wood, continues with its site management.

The Trustees' report was approved by the Board of Trustees.

.....

Mrs B Boakes  
Trustee

**Date:** .....

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE GUIDE ASSOCIATION SUSSEX EAST**

---

I report to the trustees on my examination of the financial statements of The Guide Association Sussex East (the County) for the year ended 31 December 2022.

**Responsibilities and basis of report**

As the trustees of the County you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the County's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the County as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Nathan Coker FCCA**

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: .....

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Current financial year**

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
<b><u>Income from:</u></b>						
Voluntary income	3	24,452	-	-	24,452	30,033
Charitable activities	5	52,528	-	-	52,528	13,206
Investments	4	4,960	-	-	4,960	4,793
		-----	-----	-----	-----	-----
<b>Total income</b>		81,940	-	-	81,940	48,032
		-----	-----	-----	-----	-----
<b><u>Expenditure on:</u></b>						
Charitable activities	6	109,218	388	54	109,660	50,865
		-----	-----	-----	-----	-----
Net gains/(losses) on investments	11	(22,765)	-	-	(22,765)	22,394
		-----	-----	-----	-----	-----
<b>Net movement in funds</b>		(50,043)	(388)	(54)	(50,485)	19,561
		-----	-----	-----	-----	-----
Fund balances at 1 January 2022		321,772	36,473	211	358,456	338,895
		-----	-----	-----	-----	-----
<b>Fund balances at 31 December 2022</b>		271,729	36,085	157	307,971	358,456
		=====	=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**Prior financial year**

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
<b><u>Income from:</u></b>					
Voluntary income	<b>3</b>	29,650	383	-	30,033
Charitable activities	<b>5</b>	13,206	-	-	13,206
Investments	<b>4</b>	4,793	-	-	4,793
		-----	-----	-----	-----
<b>Total income</b>		47,649	383	-	48,032
		-----	-----	-----	-----
<b><u>Expenditure on:</u></b>					
Charitable activities	<b>6</b>	50,795	-	70	50,865
		-----	-----	-----	-----
Net gains/(losses) on investments	<b>11</b>	22,394	-	-	22,394
		-----	-----	-----	-----
<b>Net movement in funds</b>		19,248	383	(70)	19,561
		-----	-----	-----	-----
Fund balances at 1 January 2021		302,524	36,090	281	338,895
		-----	-----	-----	-----
<b>Fund balances at 31 December 2021</b>		321,772	36,473	211	358,456
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
BALANCE SHEET  
AS AT 31 DECEMBER 2022**

	Notes	2022		2021	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	<b>12</b>		54,834		53,223
Investments	<b>13</b>		165,858		188,528
			<u>220,692</u>		<u>241,751</u>
<b>Current assets</b>					
Stocks	<b>15</b>	4,297		3,414	
Debtors	<b>14</b>	40		1,291	
Cash at bank and in hand		89,141		112,056	
			<u>93,478</u>		<u>116,761</u>
<b>Creditors: amounts falling due within one year</b>	<b>16</b>	(6,199)		(56)	
Net current assets			<u>87,279</u>		<u>116,705</u>
<b>Total assets less current liabilities</b>			<u><u>307,971</u></u>		<u><u>358,456</u></u>
<b>Income funds</b>					
Restricted funds	<b>17</b>		157		211
Unrestricted funds - designated	<b>18</b>		36,085		36,473
General unrestricted funds			271,729		321,772
			<u>307,971</u>		<u>358,456</u>

The accounts were approved by the Trustees on .....

.....  
Mrs B Boakes  
Trustee

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies**

**Charity information**

The Guide Association Sussex East was formed by Royal Charter on 14 December 1922.

The charity is a public benefit entity as per the charity commissions classification.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the County's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The County is a Public Benefit Entity as defined by FRS 102.

The County has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the County has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the County.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies (Continued)**

**1.4 Income recognition**

Income is recognised when the County is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the County has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the County has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies (Continued)**

**1.5 Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost (or deemed cost) and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £200 or more are initially stated at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land	Not depreciated
Plant and machinery etc	25% reducing balance
PR equipment	25% reducing balance
Campsite equipment	25% reducing balance
Picketts Wood campsite hut	10% straight line basis
Picketts toilet block and fire shelter	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**1 Accounting policies (Continued)**

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the County reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**1.11 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the County becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

---

**1 Accounting policies (Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**2 Critical accounting estimates and judgements**

In the application of the County's accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount 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 these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Voluntary income**

	Unrestricted funds general £	Unrestricted funds designated £	Total 2022 £	Total 2021 £
Grants	2,000	-	2,000	10,383
Subscriptions	22,452	-	22,452	19,650
	<u>24,452</u>	<u>-</u>	<u>24,452</u>	<u>30,033</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**4 Investments**

	<b>Unrestricted funds general 2022 £</b>	<b>Unrestricted funds general 2021 £</b>
Income from listed investments	4,919	4,787
Interest receivable	41	6
	<u>4,960</u>	<u>4,793</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2022**

**5 Charitable activities**

	Charitable activities	Other income	Total	Charitable activities	Other income	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Sales within charitable activities	5,077	-	5,077	4,132	-	4,132
Leaders training, activities and outdoors	5,200	-	5,200	1,427	-	1,427
Thinking Day	328	-	328	26	-	26
Other income	-	10,783	10,783	-	7,621	7,621
Right Royal Reign	31,140	-	31,140	-	-	-
	<u>41,745</u>	<u>10,783</u>	<u>52,528</u>	<u>5,585</u>	<u>7,621</u>	<u>13,206</u>
Analysis by fund						
Unrestricted funds - general	<u>41,745</u>	<u>10,783</u>	<u>52,528</u>	<u>5,585</u>	<u>7,621</u>	<u>13,206</u>
	<u>41,745</u>	<u>10,783</u>	<u>52,528</u>	<u>5,585</u>	<u>7,621</u>	<u>13,206</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**6 Charitable activities**

	<b>Charitable activities 2022 £</b>	<b>Charitable activities 2021 £</b>
Depreciation and impairment	989	451
Guiding activities	33,550	25,389
Thinking day	328	26
Eurojam loss	-	360
Right Royal Reign expenses	35,141	-
Commemorative Queen badges	4,500	-
Picketts Wood major works	10,880	6,540
Olave 2024 expenses	388	-
	<u>85,776</u>	<u>32,766</u>
Grant funding of activities (see note 7)	15,320	11,962
Share of support costs (see note 9)	8,564	6,137
	<u>109,660</u>	<u>50,865</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	109,218	50,795
Unrestricted funds - designated	388	-
Restricted funds	54	70
	<u>109,660</u>	<u>50,865</u>

**7 Grants payable**

	<b>2022 £</b>	<b>2021 £</b>
Grants (including grants of equipment and coaches)	15,320	11,962
	<u>15,320</u>	<u>11,962</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**8 Trustees**

None of the trustees (or any persons connected with them) received any remuneration, benefits or incurred any expenses during the year.

**9 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>2021</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Rent and storage	3,457	-	3,457	2,497	Support costs
Printing, postage	773	-	773	297	Support costs
Publicity	2,096	-	2,096	1,201	Support costs
Insurance	558	-	558	462	Support costs
Accountancy fees	1,680	-	1,680	1,680	Support costs
	<u>8,564</u>	<u>-</u>	<u>8,564</u>	<u>6,137</u>	
Analysed between					
Charitable activities	<u>8,564</u>	<u>-</u>	<u>8,564</u>	<u>6,137</u>	

Support costs includes payments to the independent examiners of £1,680 (2021: £1,680) for independent examination fees.

**10 Employees**

There were no employees during the year.

**11 Net gains/(losses) on investments**

	<b>Unrestricted funds general 2022</b>	<b>Unrestricted funds general 2021</b>
	<b>£</b>	<b>£</b>
Revaluation of investments	<u>(22,765)</u>	<u>22,394</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

**12 Tangible fixed assets**

	Land and buildings £	Plant and machinery etc £	Total £
<b>Cost</b>			
At 1 January 2022	124,926	26,279	151,205
Additions	-	2,600	2,600
	<hr/>	<hr/>	<hr/>
At 31 December 2022	124,926	28,879	153,805
	<hr/>	<hr/>	<hr/>
<b>Depreciation and impairment</b>			
At 1 January 2022	73,028	24,954	97,982
Depreciation charged in the year	7	982	989
	<hr/>	<hr/>	<hr/>
At 31 December 2022	73,035	25,936	98,971
	<hr/>	<hr/>	<hr/>
<b>Carrying amount</b>			
At 31 December 2022	51,891	2,943	54,834
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 December 2021	51,898	1,325	53,223
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**13 Fixed asset investments**

	Unlisted investments £
<b>Cost or valuation</b>	
At 1 January 2022	188,528
Additions	95
Valuation changes	(22,765)
	<hr/>
At 31 December 2022	165,858
	<hr/>
<b>Carrying amount</b>	
At 31 December 2022	165,858
	<hr/> <hr/>
At 31 December 2021	188,528
	<hr/> <hr/>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**14 Debtors**

	<b>2022</b>	<b>2021</b>
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	20	96
Prepayments and accrued income	20	1,195
	<u>40</u>	<u>1,291</u>
	<u><u>40</u></u>	<u><u>1,291</u></u>

**15 Stocks**

	<b>2022</b>	<b>2021</b>
	£	£
Badges and County stock	4,297	3,414
	<u>4,297</u>	<u>3,414</u>
	<u><u>4,297</u></u>	<u><u>3,414</u></u>

**16 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	£	£
Trade creditors	560	26
Accruals and deferred income	5,639	30
	<u>6,199</u>	<u>56</u>
	<u><u>6,199</u></u>	<u><u>56</u></u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021	Resources expended	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
County Associates	16	(4)	12	(4)	8
Masons Tents	265	(66)	199	(50)	149
	<u>281</u>	<u>(70)</u>	<u>211</u>	<u>(54)</u>	<u>157</u>
	<u><u>281</u></u>	<u><u>(70)</u></u>	<u><u>211</u></u>	<u><u>(54)</u></u>	<u><u>157</u></u>

**PURPOSES OF RESTRICTED FUNDS**

**County Associates**

A donation of £500 was received in 2010 towards the cost of a projector. This was added to equipment and is depreciated annually.

**Masons Tents**

A grant of £6,274 was received from the Masons. This has been added to equipment and is depreciated annually.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2022**

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**18 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<b>Movement in funds</b>				
	<b>Balance at 1 January 2021</b>	<b>Incoming resources</b>	<b>Balance at 1 January 2022</b>	<b>Resources expended</b>	<b>Balance at 31 December 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Alice Godman - Capital	1,500	-	1,500	-	1,500
Alice Godman - Income	4,949	-	4,949	-	4,949
Pat Spicer Memorial Fund	2,411	-	2,411	-	2,411
Olave Camp 2019	12,230	-	12,230	(388)	11,842
Olave Camp 2024 contingency fund	15,000	-	15,000	-	15,000
Eurojam 2021	-	383	383	-	383
	<u>36,090</u>	<u>383</u>	<u>36,473</u>	<u>(388)</u>	<u>36,085</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**18 Designated funds (Continued)**

PURPOSES OF UNRESTRICTED FUNDS

**Alice Godman**

The disposal income from this fund is available for grants to Guides and Rangers going abroad.

**Pat Spicer Memorial Fund**

This fund is to be used for two Brownie Leaders each year to attend a training course.

**Olave Camp**

The surplus from Olave camp held in 2019 would be used as follow

- Grants to assist units/small groups to attend national or international camps with a proviso of sharing knowledge.
- Money to provide a marketing budget for our 2024 camp
- Money available to cover expenses for the venue research and planning teams

**Olave Camp 2024 contingency fund**

This fund is money from previous Olave camps to be used towards to the next Olave camp planned for 2024.

**Eurojam 2021**

The income was generated from grants given to participants to attend Eurojam 2021, which was cancelled due to the coronavirus pandemic. Donors requested that the grants be retained to financially assist Girlguiding members to attend an event abroad.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2022**

**19 Analysis of net assets between funds**

	<b>Unrestricted 2022 £</b>	<b>Designated 2022 £</b>	<b>Restricted 2022 £</b>	<b>Total 2022 £</b>	<b>Unrestricted 2021 £</b>	<b>Designated 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>
Fund balances at 31 December 2022 are represented by:								
Tangible assets	54,677	-	157	54,834	53,012	-	211	53,223
Investments	165,858	-	-	165,858	188,528	-	-	188,528
Current assets/(liabilities)	51,194	36,085	-	87,279	80,232	36,473	-	116,705
	<u>271,729</u>	<u>36,085</u>	<u>157</u>	<u>307,971</u>	<u>321,772</u>	<u>36,473</u>	<u>211</u>	<u>358,456</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022**

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**20 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).

**THE GUIDE ASSOCIATION COUNTY OF SUSSEX EAST**

England & Wales - Charity number 283701

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# Accounts

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Charity Registration No. 283701

**THE GUIDE ASSOCIATION SUSSEX EAST**  
**KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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**Trustees**

Mrs G Martin	President
Mrs B Boakes	County Commissioner
Mrs N Brindley	Assistant County Commissioner
Mrs S Brown	Assistant County Commissioner
Mrs R Heyes	Assistant County Commissioner
Mrs A Longhurst	Chair of Finance
Mrs E Wink	County Treasurer
Mrs J Whittle	Chair of Adult Support
Miss J Milne	Chair of Programme Initiatives
Mr K Harmer	Chair of Marketing and Communication
Mrs J Weston	Chair of Picketts Wood
Miss C Lapping	Division Commissioner - Bexhill
Mrs E Shelley	Division Commissioner - Brighton East
Miss G Sullivan	Division Commissioner - Brighton West
Mrs J McMahon & Mrs J Gott	Joint Division Commissioners - Eastbourne
Mrs J Harmer	Division Commissioner - Hastings
Mrs L Saunders & Ms A Gregory	Joint Division Commissioners - Hove (until 25.05.2021)
Mrs L Saunders	Division Commissioner - Hove (from 26.05.2021)
Mrs L Wakeling & Mrs J Barnes	Joint Division Commissioners - Lewes (until 16.06.2021)
Mrs L Wakeling	Division Commissioner - Lewes (from 17.06.2021)
Mrs S Brown	Division Commissioner - Rother
Miss S Eyres	Division Commissioner - Rye
Mrs J Kent & Mrs C Burgess	Joint Division Commissioners - Seahaven
Ms A Burgess	Division Commissioner - St Leonards
Mrs C Carpenter	Division Commissioner - Weald
Mrs J Steen	Chairman Trefoil Guild *

\* denotes non voting member

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Activity Adviser - Adult Leadership Co-ordinator</b>	Mrs G Procter
<b>Activity Adviser - Boating</b>	Mrs D Dodd
<b>Activity Adviser - Brownie</b>	Mrs J Harmer
<b>Activity Adviser - Camp</b>	Mrs L Dupret
<b>Activity Adviser - Co-ordinator for Commissioner Mentors</b>	Mrs J Whittle
<b>Activity Adviser - Duke of Edinburgh Award Scheme</b>	Mrs C Blair
<b>Activity Adviser - Guide</b>	Mrs L Wakeling
<b>Activity Adviser - International</b>	Mrs B Hinton
<b>Activity Adviser - Joint Outdoor Activity</b>	Mrs D Barratt-Gray
<b>Activity Adviser - Joint Outdoor Activity</b>	Mrs L Dupret
<b>Activity Adviser - Residential</b>	Mrs C Cerie
<b>Activity Adviser - Press and Public Relations</b>	Mr K Harmer
<b>Activity Adviser - Queens Guide</b>	Mrs L Scott
<b>Activity Adviser - Rainbow</b>	Miss L Woodard
<b>Activity Adviser - Ranger</b>	Mrs S King
<b>Activity Adviser - Training</b>	Mrs R Bonninga
<b>Activity Adviser - Walking</b>	Miss D Jones
<b>Sub Committee - Adult Support</b>	Mrs J Whittle - Chairperson
<b>Sub Committee - Marketing and Communication</b>	Mr K Harmer - Chairperson
<b>Sub Committee - Picketts Wood Campsite</b>	Mrs J Weston - Chairperson
<b>Sub Committee - Programme Initiatives</b>	Miss J Milne - Chairperson
<b>Sub Committee - Finance</b>	Mrs A Longhurst - Chairperson

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Charity number</b>	283701
<b>Principal address</b>	High Pines Vicarage Lane Burwash Common Etchingham TN19 7LJ
<b>Independent examiner</b>	Price & Company 30-32 Gildredge Road Eastbourne East Sussex BN21 4SH
<b>Bankers</b>	Barclays Bank PLC 63-67 Terminus Road Eastbourne East Sussex BN21 3NE

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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
CONTENTS**

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Independent examiner's report	6
Statement of financial activities	7 - 8
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**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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The trustees present their annual report and financial statements for the year ended 31 December 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the county's governing document, the Charities Act 2011 and "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)" (effective 1 January 2019).

**Objectives and activities**

The objectives of the county are those of The Guide Association and can be summarised as:

To enable and encourage girls and young women to fulfil their potential to take an active and responsible role in society;

To have sufficient adult volunteer leaders to enable every girl and young woman to have the opportunity to join us;

To sustain and promote a stimulating and enjoyable programme of activities based on guiding principles;

To ensure that all adult leaders within the county are appropriately trained and fully supported;

To identify and make use of all available resources and expertise for the benefit of members;

To act as a communication channel between the Divisions and Girlguiding London and South East England Region.

The trustees have had regard to the guidelines issued by the Charity Commission relating to the public benefit and are satisfied that the charity confers a public benefit. The county follows the charitable objectives of Girlguiding in providing a programme of activities which has identifiable public benefit. We work to be positively open to all young girls and young women between the ages of 5 and 26. We aim to encourage girl led guiding so more can enjoy the fun and adventure that is found in guiding. Girlguiding Sussex East County Five Year Forward Plan sets out to encourage flexible guiding at all levels to allow more children to join the organisation and not be a statistic on a Waiting To Join List.

**Policies**

To achieve the above objectives, the county follows the policies and rules set out in The Guiding Manual and those published by the Guide Association. In providing activities, the county promotes the use of the guiding method which is also set out in this manual.

Membership of the Association is open to all girls and women from the age of five who are prepared to make the promise. Membership is also open to women and men aged 18 and over who believe in the ethos of guiding. The Guide Association encourages girls and adults with disabilities and provides active support to such members in their Units. There have been no material changes in policy during the year under review.

On appointment, a trustee has a session with the County Commissioner(s) and a file of information, which includes documentation provided by the Charity Commission, is given to each trustee. In addition all Division Commissioners complete an Induction Programme as laid down by The Guide Association. All trustees have a Disclosure and Barring Screening.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Review of activities**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the county should undertake.

We started 2021 hoping that the events deferred from 2020 due to the global pandemic would be able to take place. Unfortunately with the continued situation and on-going lockdowns, Girlguiding remained in a challenging position. Numerous Units were able to meet outdoors face to face, and in person, and there was still an opportunity for virtual meetings to take place as well. As before, our Volunteers rose to the challenges of this, offering meetings in all these ways, as well as changing plans at short notice in instances of increased infection rates. Hybrid meetings, on-line, outdoors and indoors have all had to take place at various stages through the year, and we have managed to continue to provide our girls with incredible opportunities across the County in all these formats.

Volunteers have once again provided on-line virtual events across the County which have proved very popular with the girls and their families, and we have managed to engage parents and siblings in the activities and competitions we ran. As things have improved, we have successfully provided a virtual event for each season, and unless the situation changes, do not intend to continue with these.

We have held our annual Training event for Volunteers, which took place as an on-line weekend, rather than in person, although we intend to revert to face-to-face events from 2022. However this training was well received and attended by large numbers of volunteers, who enjoyed the opportunity to join those elements they were most interested in from home, which helped those who may otherwise not attend. In addition, mandatory Leader trainings have been held and well attended, although mostly in the virtual world.

We did also manage to provide some face to face opportunities at a County level – we held a walking/ incident event at Sealarcs campsite in Seaford on a Saturday, which was followed by a Ranger overnight into the Sunday. We were offered the opportunity to present the medals at the finish line of the London to Brighton bike-ride which was fantastic for us to be able to facilitate. We have as a result been invited back to repeat this in 2022. Some of our members had been invited to attend an International camp in Ireland but this was held virtually so we all joined the activities remotely, which was really quite amazing to see virtual guiding on a global scale. We also attended a local 3-day event at which we held a recruitment stand and were lucky enough to encourage some new girls and adults to join us. We also held our Annual Awards events for girls and Adults in person, which was absolutely wonderful to be able to share and celebrate with all recipients.

The County has maintained a flexible approach to leadership at county, division, district and unit levels with some team appointments and job shares. This has proved to be an extremely valuable way of encouraging several volunteers to fill vacancies at district and division levels.

Our County strategic plan was updated in the summer of 2020 to take into account the ongoing pandemic restrictions at that time, and is due for a review in 2022 when hopefully the restrictions will be eased. The County plan is based on the Girlguiding Strategy titled 'Today, Tomorrow, Together' introduced in 2020.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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Although we generally hope to run a Small Grants programme across the County, due to the ongoing pandemic we did not do this in 2021. However the programme is planned to open in 2022 which will enable groups to enjoy more activities and events. Unfortunately fundraising events which are a predominant part of unit money have not been possible although the annual Girlguiding Census which is payable by each member annually as our 'membership and insurance' fee to our County, Region and nationally is still due each year. In an attempt to support all units as there has been no income, the County has determined to maintain its portion of this to the same as previously, with no increase, to safeguard the financial stability of our areas. Fortunately there have been National grants, some of which have been made available to applications from units in our County.

Our Trefoil and County Associates have continued to maintain contact within their groups, including newsletters, zoom meetings, weekly quiz competitions and telephone calls. All are missing the face to face social aspects of Guiding.

As a county we have continued to support our Commissioners with forums, workshops, and discussion groups, most of which have been held virtually.

Looking forward to 2022, we are hoping to see things return to a more traditional offering for our girls and volunteers, including being able to go away with units, and to providing excellent opportunities for the County to join together in celebration of the Platinum Jubilee, for which a large scale event is in the planning stage. As we move to more in person events being available, we will be seeking to provide recruitment opportunities across the County, and to being able to meet our volunteers to celebrate their successes, provide support and training, and keeping Guiding alive within our area.

**Voluntary services**

All adult members of the Guide Association are unpaid volunteers and in 2021 across the County we experienced a reduction in the number of our volunteers. There has been fluctuation during the year, which seems to be a result of the ongoing pandemic, but numbers are happily now on the rise. At the end of the year, we had just under 1000 adult volunteers, which includes commissioners and advisers, supporting guiding across the county. These volunteers enabled 600 Rainbows, 1561 Brownies, 789 Guides, 131 Ranger members and 68 young leaders (under 26 years of age) to take part in guiding in Girlguiding Sussex East County, which shows increased numbers at all levels. In addition to the appointed volunteers, there are many people who give freely of their time to units in a variety of ways. In summary, without these amazing volunteers there would be no guiding in the county.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Achievements and performance**

**Financial review**

The attached accounts show the financial position of the county as at the year end, which the Trustees consider to be sound.

The Charity's bankers are Barclays Bank plc for all centrally administered accounts. Bank accounts are held separately for Training, Badges, Picketts Wood Campsite, Outdoor Activities and the figures are included in these accounts.

The county's main source of income is from subscriptions paid by all members. As in the previous year, we were again fortunate to receive an East Sussex County grant and also a Government Covid Grant to support Picketts Wood Campsite due to the site having to close during the pandemic.

It is the policy of the county that unrestricted free reserves funds which have not been designated for a specific use should be maintained at a level equivalent to one year's expenditure. The trustees considers that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the county's current activities while consideration is given to ways in which additional funds may be raised. This level of resources has been maintained throughout the year.

Reserves are additionally held to finance future county events. The investments are held to provide income to supplement the members' subscription income. Steps are being taken to reduce the level of free reserves held.

The trustees have assessed the major risks to which the county is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**Structure, governance and management**

Guiding within the United Kingdom is organised in a series of areas to provide support, lines of two-way communication and opportunities for young members, Leaders and Commissioners to make decisions and take responsibility. The county is one of nineteen separately constituted areas of Girlguiding London and South East England established for this purpose. In a similar way the county is divided into twelve Divisions and further sub-divided into Districts and Units. All of these guiding groups are responsible for their own affairs and are not included in the accounts of the county.

**Area of operation**

The Guide Association Sussex East is responsible for the promotion and administration of guiding in Girlguiding Sussex East County.

**Governing body**

The county is governed by an Executive Committee, comprising, among others, of representatives of each of the Divisions within the area of operation, Bexhill, Brighton East, Brighton West, Eastbourne, Hastings, Hove, Lewes, Rother, Rye, Seahaven, St Leonards and Weald.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**Trustees**

The Trustees are voting members of the Executive Committee. With the exception of the County Commissioner(s), who are appointed by the Region Chief Commissioner, Girlguiding London and South East England Region, in consultation with members of the Executive Committee, all members of the Executive Committee are appointed by the County Commissioners in consultation, where appropriate, with members of the Division Executive Committees.

The members of the Executive Committee during the year and to the financial year end of these financial statements were as detailed in the Reference and Administration details page.

**Organisational structure**

The County Executive Committee is the decision making group for policy and management decisions. Four main committees report to this Executive Committee: Adult Support, Finance, Programme Initiatives and Marketing and Communication. The county campsite, Picketts Wood, continues with its site management.

The Trustees' report was approved by the Board of Trustees.

.....  
Mrs B Boakes  
Trustee

**Date:** .....

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
INDEPENDENT EXAMINER'S REPORT  
TO THE TRUSTEES OF THE GUIDE ASSOCIATION SUSSEX EAST**

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I report to the trustees on my examination of the financial statements of The Guide Association Sussex East (the county) for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the trustees of the county you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the county's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent examiner's statement**

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the county as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

**Nathan Coker FCCA**

30-32 Gildredge Road  
Eastbourne  
East Sussex  
BN21 4SH

Dated: .....

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
STATEMENT OF FINANCIAL ACTIVITIES  
INCLUDING INCOME AND EXPENDITURE ACCOUNT  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**Current financial year**

		<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds designated 2021 £</b>	<b>Restricted funds 2021 £</b>	<b>Total 2021 £</b>	<b>Total 2020 £</b>
	<b>Notes</b>					
<b><u>Income from:</u></b>						
Voluntary income	<b>3</b>	29,650	383	-	30,033	12,584
Charitable activities	<b>4</b>	13,206	-	-	13,206	6,889
Investments	<b>5</b>	4,793	-	-	4,793	4,714
<b>Total income</b>		<b>47,649</b>	<b>383</b>	<b>-</b>	<b>48,032</b>	<b>24,187</b>
<b><u>Expenditure on:</u></b>						
Charitable activities	<b>6</b>	50,795	-	70	50,865	31,401
Net gains/(losses) on investments	<b>11</b>	22,394	-	-	22,394	9,981
<b>Net movement in funds</b>		<b>19,248</b>	<b>383</b>	<b>(70)</b>	<b>19,561</b>	<b>2,767</b>
Fund balances at 1 January 2021		302,524	36,090	281	338,895	336,128
<b>Fund balances at 31 December 2021</b>		<b>321,772</b>	<b>36,473</b>	<b>211</b>	<b>358,456</b>	<b>338,895</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)  
 INCLUDING INCOME AND EXPENDITURE ACCOUNT  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

**Prior financial year**

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<b><u>Income from:</u></b>					
Voluntary income	3	12,584	-	-	12,584
Charitable activities	4	6,889	-	-	6,889
Investments	5	4,714	-	-	4,714
		-----	-----	-----	-----
<b>Total income</b>		24,187	-	-	24,187
		-----	-----	-----	-----
<b><u>Expenditure on:</u></b>					
Charitable activities	6	31,271	37	93	31,401
		-----	-----	-----	-----
Net gains/(losses) on investments	11	9,981	-	-	9,981
		-----	-----	-----	-----
<b>Net movement in funds</b>		2,897	(37)	(93)	2,767
		-----	-----	-----	-----
Fund balances at 1 January 2020		299,627	36,127	374	336,128
		-----	-----	-----	-----
<b>Fund balances at 31 December 2020</b>		302,524	36,090	281	338,895
		=====	=====	=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 BALANCE SHEET  
 AS AT 31 DECEMBER 2021**

	Notes	2021		2020	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	<b>12</b>		53,223		53,244
Investments	<b>13</b>		188,528		166,048
			<u>241,751</u>		<u>219,292</u>
<b>Current assets</b>					
Stocks	<b>14</b>	3,414		3,844	
Debtors	<b>15</b>	1,291		7,255	
Cash at bank and in hand		112,056		114,006	
			<u>116,761</u>		<u>125,105</u>
<b>Creditors: amounts falling due within one year</b>	<b>16</b>		(56)		(5,502)
Net current assets			116,705		119,603
<b>Total assets less current liabilities</b>			<u>358,456</u>		<u>338,895</u>
<b>Income funds</b>					
Restricted funds	<b>17</b>		211		281
Unrestricted funds - designated	<b>18</b>		36,473		36,090
General unrestricted funds			321,772		302,524
			<u>358,456</u>		<u>338,895</u>

The accounts were approved by the Trustees on .....

.....  
 Mrs B Boakes  
**Trustee**

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies**

**Charity information**

The Guide Association Sussex East was formed by Royal Charter on 14 December 1922.

The charity is a public benefit entity as per the charity commissions classification.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the county's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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)" (effective 1 January 2019). The county is a Public Benefit Entity as defined by FRS 102.

The county has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

**1.2 Going concern**

At the time of approving the financial statements, the trustees have a reasonable expectation that the county has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the accounts.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the county.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies (Continued)**

**1.4 Income recognition**

Income is recognised when the county is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the county has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the county has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts.

**1.5 Expenditure recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grants payable are payments made to third parties in the furtherance of the charitable objectives. Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specific service or output.

Grants payable without performance conditions are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**THE GUIDE ASSOCIATION SUSSEX EAST  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies (Continued)**

**1.6 Tangible fixed assets**

Tangible fixed assets are initially measured at cost (or deemed cost) and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Tangible fixed assets costing £200 or more are initially stated at cost. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life, as follows:

Land	Not depreciated
Plant and machinery etc	25% reducing balance
PR equipment	25% reducing balance
Campsite equipment	25% reducing balance
Picketts Wood campsite hut	10% straight line basis
Picketts toilet block and fire shelter	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

**1.7 Fixed asset investments**

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

**1.8 Impairment of fixed assets**

At each reporting end date, the county reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

**1.9 Stocks**

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the stocks to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

**1.10 Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**THE GUIDE ASSOCIATION SUSSEX EAST  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**1 Accounting policies (Continued)**

**1.11 Financial instruments**

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised when the county becomes party to the contractual provisions of the instrument.

Financial assets are offset, with the net amounts presented in the accounts when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

**Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

**Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

**Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

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**2 Critical accounting estimates and judgements**

In the application of the county's accounting policies, the trustees' are required to make judgements, estimates and assumptions about the carrying amount 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 these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

**3 Voluntary income**

	Unrestricted funds general £	Unrestricted funds designated £	Total 2021 £	Total 2020 £
Legacies receivable	-	-	-	500
Grants	10,000	383	10,383	12,000
Subscriptions	19,650	-	19,650	84
	<u>29,650</u>	<u>383</u>	<u>30,033</u>	<u>12,584</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
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 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

**4 Charitable activities**

	Charitable activities	Other income	Total	Charitable activities	Other income	Total
	2021	2021	2021	2020	2020	2020
	£	£	£	£	£	£
Sales within charitable activities	4,132	-	4,132	4,796	-	4,796
Leaders training, activities and outdoors	1,427	-	1,427	713	-	713
Thinking Day	26	-	26	239	-	239
Other income	-	7,621	7,621	-	1,141	1,141
	<u>5,585</u>	<u>7,621</u>	<u>13,206</u>	<u>5,748</u>	<u>1,141</u>	<u>6,889</u>
Analysis by fund						
Unrestricted funds - general	<u>5,585</u>	<u>7,621</u>	<u>13,206</u>	<u>5,748</u>	<u>1,141</u>	<u>6,889</u>
	<u>5,585</u>	<u>7,621</u>	<u>13,206</u>	<u>5,748</u>	<u>1,141</u>	<u>6,889</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**5 Investments**

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Income from listed investments	4,787	4,695
Interest receivable	6	19
	<u>4,793</u>	<u>4,714</u>

**6 Charitable activities**

	<b>Charitable activities 2021 £</b>	<b>Charitable activities 2020 £</b>
Depreciation and impairment	451	(4)
Guiding activities	25,389	21,716
Thinking day	26	239
Eurojam loss	360	-
Picketts Wood major works	6,540	-
Olave 2024 expenses	-	37
	<u>32,766</u>	<u>21,988</u>
Grant funding of activities (see note 7)	11,962	3,560
Share of support costs (see note 8)	6,137	5,853
	<u>50,865</u>	<u>31,401</u>
<b>Analysis by fund</b>		
Unrestricted funds - general	50,795	31,271
Unrestricted funds - designated	-	37
Restricted funds	70	93
	<u>50,865</u>	<u>31,401</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**7 Grants payable**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Grants (including grants of equipment)	11,962	3,560
	<u>11,962</u>	<u>3,560</u>

**8 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>	<b>2020</b>	<b>Basis of allocation</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
Rent and storage	2,497	-	2,497	2,613	Support costs
Printing, postage	297	-	297	384	Support costs
Publicity	1,201	-	1,201	18	Support costs
Insurance	462	-	462	433	Support costs
Accountancy fees	1,680	-	1,680	1,680	Support costs
Sundry and other costs	-	-	-	725	Support costs
	<u>6,137</u>	<u>-</u>	<u>6,137</u>	<u>5,853</u>	
Analysed between					
Charitable activities	<u>6,137</u>	<u>-</u>	<u>6,137</u>	<u>5,853</u>	

Support costs includes payments to the independent examiners of £1,680 (2020: £1,680) for independent examination fees.

**9 Trustees**

None of the trustees (or any persons connected with them) received any remuneration, benefits or incurred any expenses during the year.

**10 Employees**

There were no employees during the year.

**THE GUIDE ASSOCIATION SUSSEX EAST  
KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**11 Net gains/(losses) on investments**

	<b>Unrestricted funds general 2021 £</b>	<b>Unrestricted funds general 2020 £</b>
Revaluation of investments	22,394	9,981
	<u>22,394</u>	<u>9,981</u>

**12 Tangible fixed assets**

	<b>Land and buildings £</b>	<b>Plant and machinery etc £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 January 2021	124,926	25,849	150,775
Additions	-	430	430
	<u>124,926</u>	<u>26,279</u>	<u>151,205</u>
At 31 December 2021	124,926	26,279	151,205
	<u>124,926</u>	<u>26,279</u>	<u>151,205</u>
<b>Depreciation and impairment</b>			
At 1 January 2021	73,019	24,512	97,531
Depreciation charged in the year	9	442	451
	<u>73,028</u>	<u>24,954</u>	<u>97,982</u>
At 31 December 2021	73,028	24,954	97,982
	<u>73,028</u>	<u>24,954</u>	<u>97,982</u>
<b>Carrying amount</b>			
At 31 December 2021	51,898	1,325	53,223
	<u>51,898</u>	<u>1,325</u>	<u>53,223</u>
At 31 December 2020	51,907	1,337	53,244
	<u>51,907</u>	<u>1,337</u>	<u>53,244</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
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 FOR THE YEAR ENDED 31 DECEMBER 2021**

**13 Fixed asset investments**

	<b>Unlisted investments £</b>
<b>Cost or valuation</b>	
At 1 January 2021	166,048
Additions	87
Valuation changes	22,393
	<hr/>
At 31 December 2021	188,528
	<hr/>
<b>Carrying amount</b>	
At 31 December 2021	188,528
	<hr/> <hr/>
At 31 December 2020	166,048
	<hr/> <hr/>

**14 Stocks**

	<b>2021 £</b>	<b>2020 £</b>
Badges and County stock	3,414	3,844
	<hr/> <hr/>	<hr/> <hr/>

**15 Debtors**

	<b>2021 £</b>	<b>2020 £</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	96	1,615
Prepayments and accrued income	1,195	5,640
	<hr/>	<hr/>
	1,291	7,255
	<hr/> <hr/>	<hr/> <hr/>

**THE GUIDE ASSOCIATION SUSSEX EAST  
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 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

**16 Creditors: amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Trade creditors	26	5,473
Accruals and deferred income	30	29
	<u>56</u>	<u>5,502</u>
	<u><u>56</u></u>	<u><u>5,502</u></u>

**17 Restricted funds**

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	<b>Balance at 1 January 2020</b>	<b>Resources expended</b>	<b>Balance at 1 January 2021</b>	<b>Resources expended</b>	<b>Balance at 31 December 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
County Associates	21	(5)	16	(4)	12
Masons Tents	353	(88)	265	(66)	199
	<u>374</u>	<u>(93)</u>	<u>281</u>	<u>(70)</u>	<u>211</u>
	<u><u>374</u></u>	<u><u>(93)</u></u>	<u><u>281</u></u>	<u><u>(70)</u></u>	<u><u>211</u></u>

**PURPOSES OF RESTRICTED FUNDS**

**County Associates**

A donation of £500 was received in 2010 towards the cost of a projector. This was added to equipment and is depreciated annually.

**Masons Tents**

A grant of £6,274 was received from the Masons. This has been added to equipment and is depreciated annually.

**THE GUIDE ASSOCIATION SUSSEX EAST  
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 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

**18 Designated funds**

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	<b>Movement in funds</b>					
	Balance at 1 January 2020 £	Resources expended £	Balance at 1 January 2021 £	Incoming resources £	Resources expended £	
Alice Godman - Capital	1,500	-	1,500	-	-	1,500
Alice Godman - Income	4,949	-	4,949	-	-	4,949
Pat Spicer Memorial Fund	2,411	-	2,411	-	-	2,411
Olave Camp 2019	12,267	(37)	12,230	-	-	12,230
Olave Camp 2024 contingency fund	15,000	-	15,000	-	-	15,000
Eurojam 2021	-	-	-	383	-	383
	<u>36,127</u>	<u>(37)</u>	<u>36,090</u>	<u>383</u>	<u>-</u>	<u>36,473</u>

**THE GUIDE ASSOCIATION SUSSEX EAST  
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**18 Designated funds (Continued)**

PURPOSES OF UNRESTRICTED FUNDS

Alice Godman

The disposal income from this fund is available for grants to Guides and Rangers going abroad.

Pat Spicer Memorial Fund

This fund is to be used for two Brownie Leaders each year to attend a training course.

Olave Camp

The surplus from Olave camp held in 2019 would be used as follow

- Grants to assist units/small groups to attend national or international camps with a proviso of sharing knowledge.
- Money to provide a marketing budget for our 2024 camp
- Money available to cover expenses for the venue research and planning teams

Olave Camp 2024 contingency fund

This fund is money from previous Olave camps to be used towards to the next Olave camp planned for 2024.

Eurojam 2021

The income was generated from grants given to participants to attend Eurojam 2021, which was cancelled due to the coronavirus pandemic. Donors requested that the grants be retained to financially assist Girlguiding members to attend an event abroad.

**THE GUIDE ASSOCIATION SUSSEX EAST  
 KNOWN AS GIRLGUIDING SUSSEX EAST COUNTY  
 NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
 FOR THE YEAR ENDED 31 DECEMBER 2021**

**19 Analysis of net assets between funds**

	<b>Unrestricted 2021 £</b>	<b>Designated 2021 £</b>	<b>Restricted 2021 £</b>	<b>Total 2021 £</b>	<b>Unrestricted 2020 £</b>	<b>Designated 2020 £</b>	<b>Restricted 2020 £</b>	<b>Total 2020 £</b>
Fund balances at 31 December 2021 are represented by:								
Tangible assets	53,012	-	211	53,223	52,963	-	281	53,244
Investments	188,528	-	-	188,528	166,048	-	-	166,048
Current assets/(liabilities)	80,232	36,473	-	116,705	83,513	36,090	-	119,603
	<u>321,772</u>	<u>36,473</u>	<u>211</u>	<u>358,456</u>	<u>302,524</u>	<u>36,090</u>	<u>281</u>	<u>338,895</u>

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2021**

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**20 Related party transactions**

There were no disclosable related party transactions during the year (2020 - none).