

**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 &	Joint Division Commissioners -
Mrs J Gott	Eastbourne
Mrs J Harmer	Division Commissioner - Hastings
Mrs L Saunders &	Joint Division Commissioners -
Ms A Gregory	Hove (until 25.05.2021)
Mrs L Saunders	Division Commissioner - Hove (from 26.05.2021)
Mrs L Wakeling &	Joint Division Commissioners -
Mrs J Barnes	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 &	Joint Division Commissioners -
Mrs C Burgess	Seahaven
Ms A Burgess	Division Commissioner - St Leonards
Mrs C Carpenter	Division Commissioner - Weald
Mrs J Steen	Chairman Trefoil Guild *
* denotes non voting member	

**THE GUIDE ASSOCIATION SUSSEX EAST  
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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  
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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 Sealarks 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.

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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**

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

		2021		2020	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	12	53,223		53,244	
Investments	13	188,528		166,048	
		<u>241,751</u>		<u>219,292</u>	
<b>Current assets</b>					
Stocks	14	3,414		3,844	
Debtors	15	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>	16	(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	17	211		281	
Unrestricted funds - designated	18	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 .....

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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  
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)**

**1.6 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  
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)**

**1.11 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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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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>

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**4 Charitable activities**

	Charitable activities 2021 £	Other income 2021 £	Total 2021 £	Charitable activities 2020 £	Other income 2020 £	Total 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  
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5 Investments

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

6 Charitable activities

	Charitable activities 2021 £	Charitable activities 2020 £
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>

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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  
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11 Net gains/(losses) on investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Revaluation of investments	22,394	9,981

12 Tangible fixed assets

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

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**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)  
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**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>

**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>

**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.

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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:

	Balance at 1 January 2020	Resources expended	Balance at 1 January 2021	Movement in funds		Balance at 31 December 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>

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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.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
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**19 Analysis of net assets between funds**

	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>	<b>Unrestricted</b>	<b>Designated</b>	<b>Restricted</b>	<b>Total</b>
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</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)  
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**20 Related party transactions**

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