

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**

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

**THE GUIDE ASSOCIATION SUSSEX EAST
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LEGAL AND ADMINISTRATIVE INFORMATION**

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

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

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

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

	Page
Trustees' report	1 - 5
Independent examiner's report	6
Statement of financial activities	7 - 8
Balance sheet	9
Notes to the accounts	10 - 25

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

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**

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**

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**

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**

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**

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					
<u>Income from:</u>						
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
Total income		81,940	-	-	81,940	48,032
<u>Expenditure on:</u>						
Charitable activities	6	109,218	388	54	109,660	50,865
Net gains/(losses) on investments	11	(22,765)	-	-	(22,765)	22,394
Net movement in funds		(50,043)	(388)	(54)	(50,485)	19,561
Fund balances at 1 January 2022		321,772	36,473	211	358,456	338,895
Fund balances at 31 December 2022		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				
<u>Income from:</u>					
Voluntary income	3	29,650	383	-	30,033
Charitable activities	5	13,206	-	-	13,206
Investments	4	4,793	-	-	4,793
Total income		47,649	383	-	48,032
<u>Expenditure on:</u>					
Charitable activities	6	50,795	-	70	50,865
Net gains/(losses) on investments	11	22,394	-	-	22,394
Net movement in funds		19,248	383	(70)	19,561
Fund balances at 1 January 2021		302,524	36,090	281	338,895
Fund balances at 31 December 2021		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**

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

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**

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**

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**

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

4 Investments

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

5 Charitable activities

	Charitable activities 2022 £	Other income 2022 £	Total 2022 £	Charitable activities 2021 £	Other income 2021 £	Total 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

	Charitable activities 2022 £	Charitable activities 2021 £
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>
Analysis by fund		
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

	2022 £	2021 £
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**

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

	Support costs	Governance costs	2022	2021	Basis of allocation
	£	£	£	£	
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

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

13 Fixed asset investments

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

14 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
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

	2022	2021
	£	£
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

	2022	2021
	£	£
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**

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**

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:

	Movement in funds				
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Resources expended	Balance at 31 December 2022
	£	£	£	£	£
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**

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

	Unrestricted 2022 £	Designated 2022 £	Restricted 2022 £	Total 2022 £	Unrestricted 2021 £	Designated 2021 £	Restricted 2021 £	Total 2021 £
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**

20 Related party transactions

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