

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**

Trustees

Mrs G Martin
Mrs B Boakes
Mrs N Brindley
Mrs S Brown
Mrs R Heyes
Mrs A Longhurst
Mrs E Wink
Mrs J Whittle
Mrs R Bonninga
Miss J Milne
Mr K Harmer
Mrs V Wheeler
Mrs J Weston
Mrs J Lamb
Miss C Lapping
Mrs L Andrews
Miss G Sullivan
Mrs J McMahon &
Mrs J Gott
Miss C Laslett
Mrs J Harmer
Mrs S Heeson &
Mrs H Wood
Mrs W Clegg
Miss S Cummings
Mrs S Brown
Mrs S Eyres
Mrs E Walters
Miss P Milne &
Miss J Milne
Mrs C Crouch
Mrs J Davey &
Mrs C Carpenter
Miss J Grace

* denotes non voting member

President
County Commissioner
Assistant County Commissioner
Assistant County Commissioner
Assistant County Commissioner
Chair of Finance
County Treasurer
Chair of Adult Support (until 31.08.2024)
Chair of Adult Support (from 01.09.2024)
Chair of Programme Initiatives
Chair of Marketing and Communication (until 01.01.24)
Chair of Marketing and Communication (from 01.01.24)
Chair of Picketts Wood (until 25.01.2024)
Chair of Picketts Wood (from 25.01.2024)
Division Commissioner - Bexhill
Division Commissioner - Brighton East
Division Commissioner - Brighton West
Joint Division Commissioners -
Eastbourne (until 04.06.2024)
Division Commissioner - Eastbourne (from 17.06.24)
Division Commissioner - Hastings (until 01.09.2024)
Joint Division Commissioners -
Hastings (from 01.09.2024)
Division Commissioner - Hove
Division Commissioner - Lewes
Division Commissioner - Rother
Division Commissioner - Rye
Division Commissioner - Seahaven (until 06.04.2024)
Joint Division Commissioners -
Seahaven (from 06.04.2024)
Division Commissioner - St Leonards
Joint Division Commissioners -
Weald
Chairman Trefoil Guild *

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

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)

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

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

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

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**

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**

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 60th 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**

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**

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: 14th 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**

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 | | | | | |
| <u>Income from:</u> | | | | | | |
| 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 |
| Total income | | 72,992 | 9,587 | - | 82,579 | 77,347 |
| <u>Expenditure on:</u> | | | | | | |
| Charitable activities | 7 | 71,982 | 4,464 | 112 | 76,558 | 77,451 |
| Net gains/(losses) on investments | 12 | 12,985 | - | - | 12,985 | 5,793 |
| Net movement in funds | | 13,995 | 5,123 | (112) | 19,006 | 5,689 |
| Fund balances at 1 January 2024 | | 285,337 | 28,211 | 112 | 313,660 | 307,971 |
| Fund balances at 31 December 2024 | | 299,332 | 33,334 | - | 332,666 | 313,660 |

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 | | | | |
| <u>Income from:</u> | | | | | |
| 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 |
| Total income | | 61,548 | 15,799 | - | 77,347 |
| <u>Expenditure on:</u> | | | | | |
| Charitable activities | 7 | 53,733 | 23,673 | 45 | 77,451 |
| Net gains/(losses) on investments | 12 | 5,793 | - | - | 5,793 |
| Net movement in funds | | 13,608 | (7,874) | (45) | 5,689 |
| Fund balances at 1 January 2023 | | 271,729 | 36,085 | 157 | 307,971 |
| Fund balances at 31 December 2023 | | 285,337 | 28,211 | 112 | 313,660 |

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 | £ | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible assets | 13 | | 54,692 | | 54,628 |
| Investments | 14 | | 184,910 | | 171,774 |
| | | | <u>239,602</u> | | <u>226,402</u> |
| Current assets | | | | | |
| 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> | |
| Creditors: amounts falling due within one year | 17 | (76) | | (56) | |
| Net current assets | | | <u>93,064</u> | | <u>87,258</u> |
| Total assets less current liabilities | | | <u>332,666</u> | | <u>313,660</u> |
| Net assets | | | <u><u>332,666</u></u> | | <u><u>313,660</u></u> |
| The funds of the County | | | | | |
| 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 14th 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**

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**

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**

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**

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**

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

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|---------------------|--|--|
| 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

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

5 Income from investments

| | Unrestricted funds 2024 £ | Unrestricted funds 2023 £ |
|--------------------------------|--|--|
| 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 £ |
|---|--|---|--------------------|--|---|--------------------|
| Charitable activities | | | | | | |
| 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 |
| Other income | | | | | | |
| 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

| | Charitable activities 2024 £ | Charitable activities 2023 £ |
|--|---|---|
| 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> |
| Analysis by fund | | |
| 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

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

14 Fixed asset investments

| | Unlisted investments £ |
|--------------------------|---------------------------------------|
| Cost or valuation | |
| At 1 January 2024 | 171,774 |
| Additions | 151 |
| Valuation changes | 12,985 |
| At 31 December 2024 | 184,910 |
| Carrying amount | |
| At 31 December 2024 | 184,910 |
| At 31 December 2023 | 171,774 |

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

15 Debtors

| | 2024 | 2023 |
|---|--------------|-------------|
| | £ | £ |
| Amounts falling due within one year: | | |
| Trade debtors | 474 | 681 |
| Prepayments and accrued income | 1,411 | - |
| | <u>1,885</u> | <u>681</u> |

16 Stocks

| | 2024 | 2023 |
|-------------------------|--------------|--------------|
| | £ | £ |
| Badges and County stock | 3,991 | 4,156 |
| | <u>3,991</u> | <u>4,156</u> |

17 Creditors: amounts falling due within one year

| | 2024 | 2023 |
|-----------------|-------------|-------------|
| | £ | £ |
| Trade creditors | 76 | 56 |
| | <u>76</u> | <u>56</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> |
| Previous year: | At 1 January 2023 | Incoming resources | Resources expended | Transfers | At 31 December 2023 |
| | £ | £ | £ | £ | £ |
| 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**

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> </u> | <u> </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

| | Unrestricted funds general 2024 £ | Unrestricted funds designated 2024 £ | Restricted funds 2024 £ | Total 2024 £ |
|------------------------------|--|---|--|-----------------------------|
| At 31 December 2024: | | | | |
| 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> |
| | | | | |
| | Unrestricted funds general 2023 £ | Unrestricted funds designated 2023 £ | Restricted funds 2023 £ | Total 2023 £ |
| At 31 December 2023: | | | | |
| 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> |