



Report of the Trustees and Financial Statements for the
Year ended 31 December 2023

for

Exeter Division of the Guide Association
operating as

Exeter Division Guides

Registered charity number 287550

Exeter Division of the Guide Association
operating as
Exeter Division Guides

General Information for the year ended 31 December 2023

Trustees: Miss J Shute (Division Commissioner)
Mrs J Beesley (Assistant Division Commissioner) (end 14/08/23)
Dr Hazel Went (Assistant Division Commissioner) (start 05/03/23)
Mrs Claire Ball (District Commissioner South Exe)
Mrs A Flack (District Commissioner East Exe)
Miss Sharon Jewell (District Commissioner North Exe)
Mrs Liz Green (Jt District Commissioner Topsham) (end 31/10/23)
Miss Sharon May (Jt District Commissioner Topsham) (end 31/10/23)

Treasurer: Miss R Wills

Charity Registration number: 287550

Bankers: CAF Bank
25 Kings Hill Avenue
Kings Hill
West Malling
Kent
ME19 4JQ

Virgin Money
Jubilee House
Gosforth
Newcastle Upon Tyne
NE3 4PL

Exeter Division of the Guide Association

operating as

Exeter Division Guides

Structure, Governance and Management

The Exeter Division of the Guide Association is a branch of the Guide Association which was incorporated by Royal Charter. It is a registered charity (287550). The Exeter Division of the Guide Association is responsible for the administration of the Association's affairs within Exeter and some outlying areas, and for the general development of the principles, aims, organisation and rules of the Association in accordance with the Royal Charter and the Guiding Manual. It is headed by the Division Commissioner, who is the chair of the committee.

Members of the committee are appointed in accordance with the procedures established by the Devon County Guide Association. The charity trustees are the voting members of the committee. The trustees determine the general policy of the Exeter Division of the Guide Association. The day to day management is done by trustees and other volunteers.

Objectives and Activities for the Public Benefit

The Exeter Division of the Guide Association shares the aims of The Guide Association; to promote the education of girls and young women to help them develop emotionally, mentally, physically and spiritually so that they can make a positive contribution to their community.

To enable girls and young women to fulfil their potential to take an active and responsible role in society through its distinctive stimulating and enjoyable programme of activities delivered by trained volunteers. The trustees' policy is to see that the highest quality of care and instruction is available to the beneficiaries.

All adult members of Exeter Division are volunteers who willingly give their time to deliver and administer opportunities when running their part of Guiding i.e. unit, District or Division.

Achievements and Performance

At the annual subscription census in 2023 the Division had a total of 839 girls in Rainbows, Rainbow, Brownies, Guides, Rangers & Young Leaders sections and 206 adult leaders and unit volunteers.

During 2023 the Division held large scale events with Thinking Day evening event at Sandy Park for all, a day trip to World of Country Life for the Rainbows, a day trip to Escot for the Brownies, a weekend at Tawbottom camping and cooking for the Guides & Rangers, a weekend at PGL- Barton Hall for Brownies & Rangers. The Guides also when to Foxlease for a day of activities in October before it's closure. The Rangers, Young Leaders and Inspire had a busy year with their normal meetings, a visit to Haven Banks for adventurous activities, starting their Ten Tors training.

The Exeter Scout & Guide shop passed on a profit of £2426.54 during 2023 and we thank the team for all their work during the year.

At Trefoil Lodge we landscaped and laid a patio at the side of the building in an area prone to weeds and general mess at a cost of £5712 making a much more user-friendly space. The hall continues to be well used by Guiding units and local groups on a weekly basis and also for sleepovers.

Financial Review

The financial statements of Exeter Division Guides have been prepared in accordance with The Charities Act using the Receipts and Payments basis.

The results for the year and the financial position of the Exeter Division of the Guide Association are shown on the next page.

Total income was £44135 (2022: £35090). Expenditure was £44924 (2022: £25516), giving a net outgoing of £789 (2022: incoming £9574).

The charity maintains a general liquid reserve for Trefoil Lodge of £9,000 that is sufficient to cover one year's operating expenditure and holds a restricted fund for the Trefoil Lodge Building improvements. The Division also holds a reserve of £20,000 for Exeter Division Guides.

Loan

After a review it was discovered that £10,000 initially identified as a donation from Girlguiding Devon in 2015, was in fact, a loan. The loan is now being repaid at £1,000 per annum, although in the year ended 31 December 2023, it was possible to repay £2,000. At 31 December 2023 £4000 remained outstanding.

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Full Name Miss Joanna Shute, Division Commissioner

Date 1 May 2024



Independent Examiner's Report to the Trustees on the Financial Statements
Exeter Division of the Guide Association operating as Exeter Division Guides,
Charity number 287550, for the year ended 31 December 2023

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 ("the Charities Act") and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name RAYMOND FLACK

Date 3 MAY 2024

Signature



Exeter Division Guides**FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 DECEMBER 2023****Receipts and Payments Account**

	notes	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total 2023</u>	<u>Total 2022</u>
Receipts					
Donations	£	-	£ -	£ -	£ 50.00
Interest	£	395.25	£ -	£ 395.25	£ 130.17
Badge/Uniform Sales	£	-	£ -	£ -	£ 10.65
Annual subscription	£	-	£ -	£ -	£ 1,369.50
Fundraising	£	2,426.54	£ -	£ 2,426.54	£ 2,554.38
Banking Charges	£	-	£ -	£ -	£ -
Events	£	26,982.50	£ -	£ 26,982.50	£ 11,121.00
Rent	£	12,429.00	£ -	£ 12,429.00	£ 13,275.35
Other	£	1,648.85	£ -	£ 1,648.85	£ 10.00
TL Build Fundraising	£	-	£ 253.20	£ 253.20	£ 6,568.73
	£	43,882.14	£ 253.20	£ 44,135.34	£ 35,089.78

Payments

Grants	£	-	£ 210.00	£ 210.00	£ -
Badges	£	190.40	£ -	£ 190.40	£ 51.90
Annual subscription	£	1,342.50	£ -	£ 1,342.50	£ 552.00
Fundraising costs	£	-	£ -	£ -	£ 266.93
Banking Charges	£	120.00	£ -	£ 120.00	£ 163.00
Events	£	26,205.22	£ -	£ 26,205.22	£ 9,715.70
Admin	£	257.16	£ -	£ 257.16	£ 283.09
Independent Examination	£	-	£ -	£ -	£ -
Other	£	826.23	£ -	£ 826.23	£ 135.00
Telephone/Broadband	£	336.59	£ -	£ 336.59	£ 335.00
Rent	£	-	£ -	£ -	£ -
Water	£	310.00	£ -	£ 310.00	£ 204.00
Energy	£	2,387.56	£ -	£ 2,387.56	£ 1,868.27
Council Tax	£	-	£ -	£ -	£ -
Insurance	£	1,107.70	£ -	£ 1,107.70	£ 1,180.43
Repairs	£	7,320.16	£ -	£ 7,320.16	£ 992.08
Cleaning	£	2,310.65	£ -	£ 2,310.65	£ 2,591.98
TL Build Fundraising	£	1,045.43	£ 954.57	£ 2,000.00	£ 7,176.99
	£	43,759.60	£ 1,164.57	£ 44,924.17	£ 25,516.37

Excess Receipt over Payments

transfers between funds	£	122.54	£ -	£ 911.37	£ -	£ 788.83	£ 9,573.41
	£	-	£ -	£ -	£ -	£ -	£ -
	£	122.54	£ -	£ 911.37	£ -	£ 788.83	£ 9,573.41

Bank accounts 1st Jan	£	60,587.57	£	984.17	£ 61,571.74	£ 51,998.33
Bank accounts 31st Dec	£	60,710.11	£	72.80	£ 60,782.91	£ 61,571.74

Statement of Assets and Liabilities

	<u>Unrestricted</u> <u>Funds</u>	<u>Restricted</u> <u>Funds</u>	<u>Total 2023</u>	<u>Total 2022</u>
Cash Funds	£ -	£ -	£ -	£ 5.69
CAF Current Account	£ 9,576.08	£ 72.80	£ 9,648.88	£ 7,883.51
Virgin Money Account	£ 27,499.76	£ -	£ 27,499.76	£ 27,345.34
CAF Current Account	£ 13,407.07	£ -	£ 13,407.07	£ 16,298.44
CAF Gold Account	£ 10,227.20	£ -	£ 10,227.20	£ 10,038.76
	£ 60,710.11	£ 72.80	£ 60,782.91	£ 61,571.74
Other Monetary Assets				
Deposit for 2023 event	£ -	£ -	£ -	£ 2,400.00
	£ -	£ -	£ -	£ 2,400.00
Liabilities				
Loan - Devon Guides	- 4,000.00	- -	4,000.00	- 6,000.00
	- 4,000.00	- -	4,000.00	- 6,000.00
Total	£ 56,710.11	£ 72.80	£ 56,782.91	£ 57,971.74

These financial statements were approved by the members of the Executive committee on

And are signed on their behalf.

Name

Miss Joanna Shute
Division Commissioner

Position

