

# CAMBRIDGESHIRE EAST GUIDES

England & Wales - Charity number 300716

## Details

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**Other names** CAMBRIDGE AND THE ISLE OF ELY BRANCH OF THE GIRL GUIDES ASSOCIATION, CAMBRIDGESHIRE EAST GIRL GUIDES, CAMBS EAST GUIDES, GIRLGUIDING CAMBRIDGESHIRE EAST

**Status** Registered

**Legal form** Other

**Registered** 1967-05-22

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** County Office  
3 Quy Court  
Colliers Lane  
Stow-Cum-Quy  
Cambridge  
CB25 9AU

**Phone** 01223813917

**Email** [office@cambseastguides.org.uk](mailto:office@cambseastguides.org.uk)

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

## Activities

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**Objects:** UNIT OF THE GIRL GUIDES ASSOCIATION

**Activities:** Girlguiding, as part of a worldwide Movement, enables young girls and women to fulfil their potential to take an active and responsible role in society through a programme of activities delivered by trained volunteer leaders.

## Classification

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- **How:** Provides Human Resources
- **What:** General Charitable Purposes
- **Who:** Children/young People

## Geography

- **Area of benefit:** AS DEFINED BY MAP FORMING PART OF THE OFFICIAL YEARBOOK FROM TIME TO TIME BY THE GUIDE ASSOCIATION
- Cambridgeshire

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£191,981	£237,612	-	-
2023-12-31	£181,113	£142,953	-	-
2022-12-31	£205,850	£203,989	-	-
2021-12-31	£116,370	£116,717	-	-
2020-12-31	£107,070	£92,777	-	-

## Trustees

Name	Role	Appointed
Annetta Record		2025-10-10
CORRINA RACHEL NICHOLSON		2025-04-23
Cara Louise Taylor Cooper		2025-01-17
Charlotte Coulson		2025-08-01
Dr Claire Helen Hagger		2026-05-12
Elaine Hallworth		2019-04-29
Ellen Tack		2021-07-29
Kristie Bewers		2025-09-15
Linda Tilbrook		2023-04-12
Lisa Elaine King		2017-05-08
SHEILA MAY BETTS		2017-05-08
Susan Caroline Stevens		2021-06-12
Susan Carpenter		2022-01-28
Valerie Ridpath Allen		2026-03-08

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# Accounts

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Charity registration number: 300716

# Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2024

## Cambridgeshire East Guides

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**Cambridgeshire East Guides**  
**Reference and Administrative Details**

<b>Charity name</b>	Cambridgeshire East Guides	
<b>Charity registration number</b>	300716	
<b>Principal office</b>	3 Quy Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU	
<b>Trustees</b>	Miss S Carpenter - County Commissioner	(Appointed 9 October 2025)
	Mrs C Adams - County Commissioner	(Retired 9 October 2025)
	Mrs K Willetts - County Commissioner	(Retired 8 December 2024)
	Mrs A Baker - Rhee Division	(Appointed 21 May 2025)
	Mrs S Betts - Chair of Jarman Centre Management Committee	
	Miss K Bewers - The Lodes Division	(Appointed 15 August 2025)
	Miss S Carpenter - Isle of Ely Division	
	Mrs C Cooper - Cambridge City Division	(Appointed 17 October 2025)
	Miss C Coulson - Outdoor Adviser	(Appointed 1 August 2025)
	Mrs E Hallworth - Chair of Adult Support	
	Mrs L King - County Treasurer	
	Mrs D Raven - Cam Division	(Retired 23 June 2025)
	Miss A Record - Chair of Finance	(Appointed 10 October 2025)
	Mrs S C Stevens - Great Ouse Division	
	Miss E Tack - Chair of Marketing and Communications	
	Mrs L Tilbrook - Fenland Division	
	Dr K Thackray - Cambridge City Division	(Appointed 13 February 2024) (Retired 17 October 2025)
	Ms T Walker - The Lodes Division	(Retired 15 September 2025)
	Mrs L Eldridge - Rhee Division	(Retired 15 September 2024)
	Mrs S Martin - Chair of Programme (outdoors & adventure)	(Retired 15 September 2025)
	Mrs K Willetts - City Division	(Retired 26 January 2024)

# Cambridgeshire East Guides

## Trustees' Report

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2024.

### STRUCTURE, GOVERNANCE AND MANAGEMENT

There are eight divisions within the Cambridgeshire East County each having a Division Commissioner who is supported by District Commissioners. The County has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County.

The constitution was changed on 8 May 2017 and as a result additional trustees were appointed. The trustees of the charity are the voting members of the Executive Committee. All appointments are at the discretion of the County Commissioner with the exception of her own role and are based on consultation. Trustees will have met the Girlguiding recruitment requirements as well as Charity Commission requirements governing trustees. New trustees are advised to refer to Charity Commission resources for trustees.

### RESERVES POLICY

It is the policy of the County to maintain sufficient reserves to: (a) Provide support for the development of guiding within the County; (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment; (c) Cover the operation of the Jarman Centre; (d) Be able to meet repairs, improvements and other expenditure as necessary in conjunction with any of the County's properties; (e) Support major events within the County and meet any deficits arising from them where necessary; (f) Implement any requirements arising from regional or national activities and keep up to date with changes as necessary; (g) Meet any unforeseen contingencies. The level of reserves the trustees consider necessary to meet the above amount to approximately £142,500 in the form of unrestricted reserves excluding those represented by fixed assets. This represents an estimate of 18 months operating costs including the operation of the Jarman Centre. The level of reserves amounted to £220,000 at the year end and these will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

### OBJECTIVES AND ACTIVITIES

Girlguiding is the UK's largest organisation for girls and young women, with around 575,000 members nationwide. It is divided into smaller areas for easier communication and administration, and to support local guiding effectively. Girlguiding Cambridgeshire East County is one such area. Girlguiding enables girls and young women to develop their potential and to make a difference to the world. The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Thanks to the dedication and support of our amazing volunteers, we give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

Our objectives are to enable and encourage the achievement of the above through the adult volunteers who deliver the weekly programme to the girls and through the high level of training and support that we offer.

## Cambridgeshire East Guides

### Trustees' Report

#### STATEMENT OF PUBLIC BENEFIT

The trustees of Girlguiding Cambridgeshire East accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised by promoting all aspects of guiding within the County, both within the membership and in the wider community.

#### PRINCIPAL FUNDING SOURCE

The principal funding sources continue to be annual subscriptions from members of the County and fees from those visiting The Jarman Centre.

#### ACHIEVEMENTS AND PERFORMANCE

##### Trustees' Report 2024

As is usual with the changeover of county commissioners, and also due to one member of the team having to step back due to ill health, it has been a quiet year for events but it has still been a successful year for the county.

We held a lovely Awards Afternoon in Ely where we gave out awards including Long Service awards totally 880 years including an unprecedented 70 years' service.

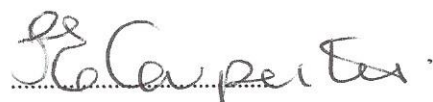
Most divisions are running nicely and paid subscriptions on time and without support. The county has been working on appointing local commissioners to provide extra support to leaders, with a specific focus on recruitment. A new Young Leader advisor is looking at organising training and events for our Young Leaders in the hope of encouraging them to remain involved in Girlguiding.

Several international trips also took place with a group of our county's young members visiting Our Chalet (Switzerland) and Sangam (India) with grants from the county, a donation in memory of a leader and fundraising initiatives helping them to create such fantastic memories.

We also sponsored a giraffe - Gilly - for the 'Standing Tall' trail that took place in Cambridge city centre. We created a special-edition badge to sell to units who visited Gilly and she is now happy at the Jarman Centre for all members to see.

Finally, thanks to Kate for her support and hard work as joint county commissioner during 2024.

Approved by the Trustees on 20 October 2025 and signed on their behalf by:



Miss S Carpenter - County Commissioner  
Trustee

## Cambridgeshire East Guides

### Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## Independent Examiner's Report to the Trustees of Cambridgeshire East Guides

I report on the accounts of the Trust for the year ended 31 December 2024, which are set out on pages 6 to 18.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 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.

  
.....  
Griffith J Kinsman  
GJK Accountancy Limited

30 The Rowans  
Milton  
Cambridge  
CB24 6YU

22 October 2025

## Cambridgeshire East Guides

### Statement of Financial Activities for the Year Ended 31 December 2024

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
Note	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	459	5,312	5,771
Activities for generating funds	3	102,034	75,295	177,329
Investment income	4	6,755	2,126	8,881
Total incoming resources		<u>109,248</u>	<u>82,733</u>	<u>191,981</u>
<b>Resources expended</b>				
Costs of generating funds				
Costs of charitable activities	5	132,711	102,869	235,580
Governance costs	7	2,032	-	2,032
Total resources expended		<u>134,743</u>	<u>102,869</u>	<u>237,612</u>
Net (outgoing)/incoming resources before transfers		(25,495)	(20,136)	(45,631)
<b>Transfers</b>				
Gross transfers between funds		<u>(17,500)</u>	<u>17,500</u>	<u>-</u>
Net movements in funds		(42,995)	(2,636)	(45,631)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,054,594</u>	<u>174,329</u>	<u>1,228,923</u>
Total funds carried forward		<u>1,011,599</u>	<u>171,693</u>	<u>1,228,923</u>

All incoming resources and resources expended derive from continuing activities.

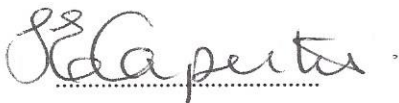
The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 18 form an integral part of these financial statements.

**Cambridgeshire East Guides**  
**Balance Sheet as at 31 December 2024**

		2024		2023	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		981,024		973,140
<b>Current assets</b>					
Stocks and work in progress		5,245		4,860	
Debtors	12	450		-	
Investments	13	1		1	
Cash at bank and in hand		224,897		277,644	
		230,593		282,505	
<b>Creditors: Amounts falling due within one year</b>	14	(28,325)		(26,722)	
<b>Net current assets</b>			202,268		255,783
<b>Net assets</b>			1,183,292		1,228,923
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			171,693		174,329
<b>Unrestricted funds</b>					
Revaluation reserve		159,929		159,929	
Unrestricted income funds		851,670		894,665	
<b>Total unrestricted funds</b>			1,011,599		1,054,594
<b>Total charity funds</b>			1,183,292		1,228,923

Approved by the Board on 20 October 2025 and signed on its behalf by:



Miss S Carpenter - County Commissioner  
Trustee

The notes on pages 8 to 18 form an integral part of these financial statements.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

##### **Incoming resources**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Incoming resources from tax reclaims are included in the statement of financial activities at the same time as the gift to which they relate.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### **Resources expended**

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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 Statement of Financial Activities 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.

#### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### **Fixed assets**

Individual fixed assets costing £100 or more are initially recorded at cost.

#### **Depreciation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

#### **Stock**

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Donations and legacies</b>				
Donations and legacies	459	4,493	4,952	5,087
Gift Aid tax reclaimed	-	819	819	-
	459	5,312	5,771	5,087
<b>Grants</b>				
	459	5,312	5,771	5,087

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Subscriptions</b>				
Subscriptions	48,555	-	48,555	49,196
<b>Fees and activities</b>				
Jarman Centre - fees and activities	-	67,630	67,630	58,066
Sundry income	454	-	454	154
	<u>454</u>	<u>67,630</u>	<u>68,084</u>	<u>58,220</u>
<b>Outdoor activities</b>				
Guiding activities	-	-	-	5,435
<b>International activities</b>				
Guiding activities	44,361	-	44,361	40,858
<b>Programme</b>				
Guiding activities	1,220	-	1,220	351
<b>Other events</b>				
Guiding activities	1,045	-	1,045	-
<b>Adult Support</b>				
Guiding activities	1,765	-	1,765	3,001
<b>Volunteer shop</b>				
Volunteer shop	4,634	3,789	8,423	8,427
Guiding activities	-	-	-	76
	<u>4,634</u>	<u>3,789</u>	<u>8,423</u>	<u>8,503</u>
<b>Activities for generating funds - Jarman Centre</b>				
Jarman Centre - fundraising	-	3,876	3,876	3,264
	<u>102,034</u>	<u>75,295</u>	<u>177,329</u>	<u>168,828</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 4 Investment income

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
Interest on cash deposits	<u>6,755</u>	<u>2,126</u>	<u>8,881</u>	<u>7,198</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
<b>Fees and activities</b>				
Grant funding of activities	-	-	-	150
Fundraising costs	-	1,592	1,592	1,600
Guiding activities	127	3,887	4,014	(645)
Employment costs	15,332	4,268	19,600	17,466
Establishment costs	7,182	-	7,182	6,195
Repairs and maintenance	3,424	88,860	92,284	64,356
Office expenses	3,413	-	3,413	3,245
Printing, posting and stationery	1,176	-	1,176	1,598
Subscriptions and donations	50	-	50	-
Sundry and other costs	-	1,667	1,667	894
Advertising and promotion	50	-	50	-
Bank charges	236	60	296	596
Depreciation of tangible fixed assets	720	-	720	1,139
	31,710	100,334	132,044	96,594
<b>Outdoor activities</b>				
Guiding activities	58	-	58	4,108
<b>International activities</b>				
Grant funding of activities	1,800	-	1,800	-
Guiding activities	82,730	-	82,730	16,098
	84,530	-	84,530	16,098
<b>Programme</b>				
Guiding activities	2,008	-	2,008	288
<b>Other events</b>				
Guiding activities	2,486	-	2,486	7,488
<b>Adult Support</b>				
Guiding activities	5,757	-	5,757	7,695
<b>Marketing</b>				
Guiding activities	301	-	301	1,246
<b>Districts and divisions grants</b>				
Grant funding of activities	1,553	-	1,553	1,643

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### Volunteer shop

Other fundraising costs	4,308	2,920	7,228	5,719
Cost of goods sold	-	(385)	(385)	(885)
	4,308	2,535	6,843	4,834
	132,711	102,869	235,580	139,994

#### 6 Grantmaking

	Grants to institutions £
Fees and activities	-
International activities	1,800
Districts and divisions grants	1,553
	3,353

The support costs associated with grant making are £0.

#### 7 Governance costs

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Establishment costs	-	-	-	386
Cost of trustee meetings	1,582	-	1,582	2,173
Accountancy fees	450	-	450	400
	2,032	-	2,032	2,959

#### 8 Trustees' remuneration and expenses

Expenses totalling £1,267 (2023 - £658) were reimbursed during the year.

#### 9 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2024 £	2023 £
Depreciation of owned assets	720	1,139

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2024	2023
	£	£
Wages and salaries	<u>19,600</u>	<u>17,466</u>

No employee received emoluments of more than £60,000 during the year (2023 - No. 0).

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>				
As at 1 January 2024	971,312	29,628	26,607	1,027,547
Additions	-	-	8,604	8,604
As at 31 December 2024	971,312	29,628	35,211	1,036,151
<b>Depreciation</b>				
As at 1 January 2024	-	29,628	24,779	54,407
Charge for the year	-	-	720	720
As at 31 December 2024	-	29,628	25,499	55,127
<b>Net book value</b>				
As at 31 December 2024	971,312	-	9,712	981,024
As at 31 December 2023	971,312	-	1,828	973,140

#### Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

#### 12 Debtors

	2024 £	2023 £
Prepayments and accrued income	450	-

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 13 Current asset investments

	2024 £	2023 £
Unlisted investments	1	1

All current asset investments were held in the UK.

#### 14 Creditors: Amounts falling due within one year

	2024 £	2023 £
Other creditors	10,565	11,935
Accruals and deferred income	17,760	14,787
	28,325	26,722

Creditors amounts falling due within one year includes deferred income:

	2024 £	2023 £
Grants received	14,787	13,117
Grants received in year	958	5,334
Grants spent	(3,145)	(3,664)
Grants received	12,600	14,787

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2024

..... continued

#### 15 Related parties

##### Controlling entity

The charity is controlled by the trustees.

##### Related party transactions

There were no related party transactions in the year.

#### 16 Analysis of funds

	At 1 January 2024	Incoming resources	Resources expended	Transfers	At 31 December 2024
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted general fund	1,028,112	109,248	(134,647)	(17,500)	985,213
Jarman Centre	-	-	31	-	31
Contingency fund	15,000	-	-	-	15,000
Corrie Road Scout Hut	10,000	-	-	-	10,000
Chick Duke Fund	1,482	-	(127)	-	1,355
	<u>1,054,594</u>	<u>109,248</u>	<u>(134,743)</u>	<u>(17,500)</u>	<u>1,011,599</u>
<b>Restricted Funds</b>					
Jarman Centre	<u>174,329</u>	<u>82,733</u>	<u>(102,869)</u>	<u>17,500</u>	<u>171,693</u>
	<u>1,228,923</u>	<u>191,981</u>	<u>(237,612)</u>	<u>-</u>	<u>1,183,292</u>

#### 17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	868,779	112,245	981,024	973,140
Current assets	169,767	60,826	230,593	282,505
Creditors: Amounts falling due within one year	<u>(27,013)</u>	<u>(1,312)</u>	<u>(28,325)</u>	<u>(26,722)</u>
Net assets	<u>1,011,533</u>	<u>171,759</u>	<u>1,183,292</u>	<u>1,228,923</u>

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# Accounts

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Charity registration number: 300716

# Cambridgeshire East Guides

Annual Report and Financial Statements  
for the Year Ended 31 December 2023

## Cambridgeshire East Guides

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**Cambridgeshire East Guides**  
**Reference and Administrative Details**

<b>Charity name</b>	Cambridgeshire East Guides	
<b>Charity registration number</b>	300716	
<b>Principal office</b>	3 Quay Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU	
<b>Trustees</b>	Mrs C Adams - County Commissioner	(Appointed 1 June 2023)
	Mrs K Willetts - County Commissioner	(Appointed 1 June 2023)
	Miss C Course - County Commissioner	(Retired 31 May 2023)
	Miss A Record - Assistant County Commissioner	(Retired 31 May 2023)
	Mrs S Betts - Chair of Jarman Centre Management Committee	
	Mrs M Bird - Fenland Division	(Retired 12 April 2023)
	Miss S Carpenter - Isle of Ely Division	
	Mrs L Eldridge - Rhee Division	(Retired 15 September 2024)
	Miss C George - Granta Division	(Retired 13 June 2023)
	Mrs E Hallworth - Chair of Adult Support	
	Mrs L King - County Treasurer	
	Mrs S Martin - Chair of Programme (outdoors & adventure)	(Retired 30 April 2024)
	Mrs D Raven - Cam Division	
	Mrs C Stevens - Great Ouse Division	
	Miss E Tack - Chair of Marketing and Communications	
	Mrs L Tilbrook - Fenland Division	(Appointed 12 April 2023)
	Dr K Thackray - Cambridge City Division	(Appointed 13 February 2024)
	Ms T Walker - The Lodes Division	
	Mrs K Willetts - City Division	(Retired 26 January 2024)

## **Cambridgeshire East Guides**

### **Trustees' Report**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2023.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

There are eight divisions within the Cambridgeshire East County each having a Division Commissioner who is supported by District Commissioners. The County has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County.

The constitution was changed on 8 May 2017 and as a result additional trustees were appointed. The trustees of the charity are the voting members of the Executive Committee. All appointments are at the discretion of the County Commissioner with the exception of her own role and are based on consultation. Trustees will have met the Girlguiding recruitment requirements as well as Charity Commission requirements governing trustees. New trustees are advised to refer to Charity Commission resources for trustees.

#### **RESERVES POLICY**

It is the policy of the County to maintain sufficient reserves to: (a) Provide support for the development of guiding within the County; (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment; (c) Cover the operation of the Jarman Centre; (d) Be able to meet repairs, improvements and other expenditure as necessary in conjunction with any of the County's properties; (e) Support major events within the County and meet any deficits arising from them where necessary; (f) Implement any requirements arising from regional or national activities and keep up to date with changes as necessary; (g) Meet any unforeseen contingencies. The level of reserves the trustees consider necessary to meet the above amount to approximately £142,500 in the form of unrestricted reserves excluding those represented by fixed assets. This represents an estimate of 18 months operating costs including the operation of the Jarman Centre. The level of reserves amounted to £220,000 at the year end and these will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

#### **OBJECTIVES AND ACTIVITIES**

Girlguiding is the UK's largest organisation for girls and young women, with around 575,000 members nationwide. It is divided into smaller areas for easier communication and administration, and to support local guiding effectively. Girlguiding Cambridgeshire East County is one such area. Girlguiding enables girls and young women to develop their potential and to make a difference to the world. The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Thanks to the dedication and support of our amazing volunteers, we give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

Our objectives are to enable and encourage the achievement of the above through the adult volunteers who deliver the weekly programme to the girls and through the high level of training and support that we offer.

## Cambridgeshire East Guides

### Trustees' Report

#### STATEMENT OF PUBLIC BENEFIT

The trustees of Girlguiding Cambridgeshire East accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised by promoting all aspects of guiding within the County, both within the membership and in the wider community.

#### PRINCIPAL FUNDING SOURCE

The principal funding sources continue to be annual subscriptions from members of the County and fees from those visiting The Jarman Centre.

#### ACHIEVEMENTS AND PERFORMANCE

##### Trustees Report 2023

2023 was a changeover year – Claire Course's term as County Commissioner ended at the start of June, and Claire Adams and Kate Willetts took over as joint County Commissioners. As is usual with the changeover of County Commissioners, it was a quiet year for events but it was still a successful year for the County.

We held a lovely Awards Afternoon at Childerley Hall where we gave out awards including Long Service awards, Hero Awards and several Lilies.

As usual most Units, Districts and Divisions paid subscriptions on time. Support was given for a couple of Units where it was needed. Claire and Kate spent the summer visiting all Divisions and their District Commissioners to see how the local areas were doing and what their concerns and wishes were.

We held a thank you party for Claire and her Assistant and invited local Commissioners, Advisors and special guests. It was a lovely event and nice to thank Claire and her team for all they did for County, especially during such a strange period of time.

Plans for International trips began to start again. An International Selection Day was held and attendees achieved a 'Hello International' badge for attending. Plans for a trip to Sangam in 2024 were put in place.

I would like to thank Claire and her team again for all they did during their 5 years. Kate and I have big shoes to fill but we are looking forward to the challenge.

Approved by the Trustees on 21 October 2024 and signed on their behalf by:

.....

Mrs C Adams - County Commissioner  
Trustee

## Cambridgeshire East Guides

### Trustees' Responsibilities in relation to the Financial Statements

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## Independent Examiner's Report to the Trustees of Cambridgeshire East Guides

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 6 to 17.

### Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.


### Basis of independent examiner's report

My examination was carried out in accordance with the 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 you as 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

  
Griffith J Kinsman  
GJK Accountancy Limited

30 The Rowans  
Milton  
Cambridge  
CB24 6YU

Date: 22 October 2024

## Cambridgeshire East Guides

### Statement of Financial Activities for the Year Ended 31 December 2023

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
Note	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	262	4,825	5,087
Activities for generating funds	3	104,120	64,708	168,828
Investment income	4	5,510	1,688	7,198
Total incoming resources		<u>109,892</u>	<u>71,221</u>	<u>181,113</u>
<b>Resources expended</b>				
Costs of generating funds				
Costs of charitable activities	5	71,524	68,470	139,994
Governance costs	7	1,740	1,219	2,959
Total resources expended		<u>73,264</u>	<u>69,689</u>	<u>142,953</u>
Net incoming resources before transfers		36,628	1,532	38,160
<b>Transfers</b>				
Gross transfers between funds		<u>(7,000)</u>	7,000	-
Net movements in funds		29,628	8,532	38,160
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>1,024,966</u>	<u>165,797</u>	<u>1,190,763</u>
Total funds carried forward		<u>1,054,594</u>	<u>174,329</u>	<u>1,190,763</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 8 to 17 form an integral part of these financial statements.

**Cambridgeshire East Guides**  
**Balance Sheet as at 31 December 2023**

		2023		2022	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		973,140		974,279
<b>Current assets</b>					
Stocks and work in progress		4,860		3,976	
Debtors	12	-		850	
Investments	13	1		1	
Cash at bank and in hand		277,644		240,726	
		<u>282,505</u>		<u>245,553</u>	
<b>Creditors: Amounts falling due within one year</b>					
	14	<u>(26,722)</u>		<u>(29,069)</u>	
<b>Net current assets</b>			<u>255,783</u>		<u>216,484</u>
<b>Net assets</b>			<u>1,228,923</u>		<u>1,190,763</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			174,329		165,797
<b>Unrestricted funds</b>					
Revaluation reserve		159,929		159,929	
Unrestricted income funds		894,665		865,037	
<b>Total unrestricted funds</b>			<u>1,054,594</u>		<u>1,024,966</u>
<b>Total charity funds</b>			<u>1,228,923</u>		<u>1,190,763</u>

Approved by the Board on 21 October 2024 and signed on its behalf by:



Mrs C Adams - County Commissioner  
Trustee

The notes on pages 8 to 17 form an integral part of these financial statements.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

#### 1 Accounting policies

##### Basis of preparation

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

##### Incoming resources

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

##### Resources expended

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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 Statement of Financial Activities 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.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

## 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Donations and legacies</b>				
Donations and legacies	262	4,825	5,087	4,787
<b>Grants</b>				
Covid support	-	-	-	5,868
	<u>262</u>	<u>4,825</u>	<u>5,087</u>	<u>10,655</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### 3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Subscriptions</b>				
Subscriptions	49,196	-	49,196	39,119
<b>Fees and activities</b>				
Jarman Centre - fees and activities	-	58,066	58,066	39,293
Sundry income	154	-	154	65
	<u>154</u>	<u>58,066</u>	<u>58,220</u>	<u>39,358</u>
<b>Outdoor activities</b>				
Guiding activities	5,435	-	5,435	42,645
<b>International activities</b>				
Guiding activities	40,858	-	40,858	1,228
<b>Programme</b>				
Guiding activities	351	-	351	70
<b>Other events</b>				
Guiding activities	-	-	-	56,821
<b>Adult Support</b>				
Guiding activities	3,001	-	3,001	3,658
<b>Volunteer shop</b>				
Volunteer shop	5,049	3,378	8,427	6,857
Guiding activities	76	-	76	-
	<u>5,125</u>	<u>3,378</u>	<u>8,503</u>	<u>6,857</u>
<b>Activities for generating funds - Jarman Centre</b>				
Jarman Centre - fundraising	-	3,264	3,264	3,983
	<u>104,120</u>	<u>64,708</u>	<u>168,828</u>	<u>193,739</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### 4 Investment income

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
Interest on cash deposits	<u>5,510</u>	<u>1,688</u>	<u>7,198</u>	<u>1,456</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### 5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
<b>Fees and activities</b>				
Grant funding of activities	150	-	150	150
Fundraising costs	-	1,600	1,600	1,443
Guiding activities	(2,017)	1,372	(645)	1,211
Employment costs	13,738	3,728	17,466	16,458
Establishment costs	6,195	-	6,195	4,934
Repairs and maintenance	4,806	59,550	64,356	45,550
Office expenses	3,245	-	3,245	3,040
Printing, posting and stationery	1,598	-	1,598	1,663
Subscriptions and donations	-	-	-	717
Sundry and other costs	-	894	894	1,478
Advertising and promotion	-	-	-	582
Bank charges	536	60	596	539
Depreciation of tangible fixed assets	951	188	1,139	1,266
	<u>29,202</u>	<u>67,392</u>	<u>96,594</u>	<u>79,031</u>
<b>Outdoor activities</b>				
Guiding activities	<u>4,108</u>	-	<u>4,108</u>	<u>13,589</u>
<b>International activities</b>				
Grant funding of activities	-	-	-	390
Guiding activities	16,098	-	16,098	1,173
	<u>16,098</u>	-	<u>16,098</u>	<u>1,563</u>
<b>Programme</b>				
Guiding activities	288	-	288	38,144
<b>Other events</b>				
Guiding activities	<u>7,488</u>	-	<u>7,488</u>	<u>50,576</u>
<b>Adult Support</b>				
Guiding activities	<u>7,695</u>	-	<u>7,695</u>	<u>7,898</u>
<b>Marketing</b>				
Guiding activities	1,246	-	1,246	-
Establishment costs	-	-	-	590
	<u>1,246</u>	-	<u>1,246</u>	<u>590</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### Districts and divisions grants

Grant funding of activities	1,643	-	1,643	1,120
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#### Volunteer shop

Other fundraising costs	3,756	1,963	5,719	9,618
Cost of goods sold	-	(885)	(885)	417
	3,756	1,078	4,834	10,035
	71,524	68,470	139,994	202,546

#### 6 Grantmaking

	<b>Grants to institutions</b>
	<b>£</b>
Fees and activities	150
International activities	-
Districts and divisions grants	1,643
	1,793

The support costs associated with grant making are £0.

#### 7 Governance costs

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Establishment costs	386	-	386	385
Cost of trustee meetings	954	1,219	2,173	658
Accountancy fees	400	-	400	400
	1,740	1,219	2,959	1,443

#### 8 Trustees' remuneration and expenses

Expenses totalling £658 (2021 - £2,178) were reimbursed during the year.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### 9 Net incoming resources

Net incoming resources is stated after charging:

	2023	2022
	£	£
Depreciation of owned assets	<u>1,139</u>	<u>1,266</u>

#### 10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2023	2022
	£	£
Wages and salaries	<u>17,466</u>	<u>16,458</u>

No employee received emoluments of more than £60,000 during the year (2022 - No. 0).

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### 11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost or Valuation</b>				
As at 1 January 2023 and 31 December 2023	971,312	29,628	26,607	1,027,547
<b>Depreciation</b>				
As at 1 January 2023	-	29,440	23,828	53,268
Charge for the year	-	188	951	1,139
As at 31 December 2023	-	29,628	24,779	54,407
<b>Net book value</b>				
As at 31 December 2023	971,312	-	1,828	973,140
As at 31 December 2022	971,312	188	2,779	974,279

#### Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

#### 12 Debtors

	2023 £	2022 £
Prepayments and accrued income	-	850

#### 13 Current asset investments

	2023 £	2022 £
Unlisted investments	1	1

All current asset investments were held in the UK.

**Cambridgeshire East Guides**

**Notes to the Financial Statements for the Year Ended 31 December 2023**

..... continued

**14 Creditors: Amounts falling due within one year**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other creditors	11,935	15,951
Accruals and deferred income	14,787	13,118
	<u>26,722</u>	<u>29,069</u>

Creditors amounts falling due within one year includes deferred income:

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Grants received	13,117	16,899
Grants received in year	(2,170)	5,875
Grants spent	3,840	(9,656)
Grants received	<u>14,787</u>	<u>13,118</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2023

..... continued

#### 15 Related parties

##### Controlling entity

The charity is controlled by the trustees.

##### Related party transactions

There were no related party transactions in the year.

#### 16 Analysis of funds

	At 1 January 2023	Incoming resources	Resources expended	Transfers	At 31 December 2023
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted general fund	998,484	109,892	(73,264)	(7,000)	1,028,112
Contingency fund	15,000	-	-	-	15,000
Corrie Road Scout Hut	10,000	-	-	-	10,000
Chick Duke Fund	1,482	-	-	-	1,482
	1,024,966	109,892	(73,264)	(7,000)	1,054,594
<b>Restricted Funds</b>					
Jarman Centre	165,797	71,221	(69,689)	7,000	174,329
	1,190,763	181,113	(142,953)	-	1,228,923

#### 17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	860,895	112,245	973,140	974,279
Current assets	220,354	63,218	282,505	245,553
Creditors: Amounts falling due within one year	(26,722)	(1,067)	(26,722)	(29,069)
Net assets	1,054,527	174,396	1,228,923	1,190,763



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# Accounts

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Charity registration number: 300716

# Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2022

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**Cambridgeshire East Guides**  
**Reference and Administrative Details**

<b>Charity name</b>	Cambridgeshire East Guides	
<b>Charity registration number</b>	300716	
<b>Principal office</b>	3 Quay Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU	
<b>Trustees</b>	Mrs C Adams - County Commissioner	(Appointed 1 June 2023)
	Mrs K Willetts - County Commissioner	(Appointed 1 June 2023)
	Miss C Course - County Commissioner	(Retired 31 May 2023)
	Miss A Record - Assistant County Commissioner	(Retired 31 May 2023)
	Mrs S Betts - Chair of Jarman Centre Management Committee	
	Mrs M Bird - Fenland Division	(Retired 12 April 2023)
	Mrs R Braund - Isle of Ely	(Retired 28 January 2022)
	Miss S Carpenter - Isle of Ely Division	(Appointed 28 January 2022)
	Miss C George - Granta Division	(Retired 13 June 2023)
	Mrs E Hallworth - Chair of Adult Support	
	Mrs L King - County Treasurer	
	Mrs S Martin - Chair of Programme (outdoors & adventure)	
	Mrs L Eldridge - Rhee Division	(Appointed 6 September 2022)
	Mrs D Raven - Cam Division	(Appointed 28 January 2022)
	Mrs N Santus - Rhee Division	(Retired 22 July 2022)
	Mrs R Slatter - Cam Division	(Retired 28 January 2022)
	Mrs C Stevens - Great Ouse Division	
	Miss E Tack - Chair of Marketing and Communications	
	Mrs L Tilbrook - Fenland Division	(Appointed 12 April 2023)
	Ms T Walker - The Lodes Division	
	Mrs K Willetts - City Division	

## **Cambridgeshire East Guides Trustees' Report**

2022 was a return to normality in terms of being able to meet weekly with our units. The county team put an emphasis on promoting Guiding again as people adapted back to new routines and this message is being continued by the new region team as part of their 5-year strategy.

An Awards day was held at Childerley Hall with a fantastic turnout and it was nice to see so many people celebrating their achievements in person again.

The Rainbows had a very exciting weekend at 'Rainbows Go Wild' at Shepreth Wildlife Park – the girls enjoyed getting close to the animals and making new friends.

Units all over county held different events to celebrate the late Queen's Platinum Jubilee – it was wonderful to see the county uniting to celebrate such a glorious event. Many units sent cards to the late Queen and held parties to celebrate.

As part of the Jubilee events, members from the county who had achieved their Queen's Guide all met up for a lunch event at Gonville and Caius College in Cambridge. It was a wonderful event - getting to catch up and meet new members within the Guiding county, with glorious weather too.

In contrast, the county was also deeply saddened by the death of the late Queen and many units sent their condolences to the King and his family. A commemorative badge was produced by Girlguiding in her memory.

A joint county camp with Cambs West was held at Hautbois in August, which was a great success – for many girls this was their first large scale camp and they enjoyed it as much as the leaders did.

In October over 500 Brownies from county were the first people ever to sleep under the planes at IWM Duxford as part of their Sleeping Under Wings event. The Brownies got to explore the museum and watch the planes fly too. It was a once in a lifetime opportunity.

The increase in cost of living towards the end of the year begun to affect units' budgets so future hardship grants might be needed going forwards.

The county has continued to do well this year with a lot of the events postponed through COVID-19 being able to take place which made it a busy but extremely fun year.

Approved by the Trustees on 23 October 2023 and signed on their behalf by:

.....  
Mrs C Adams - County Commissioner  
Trustee

.....  
Mrs K Willetts - County Commissioner  
Trustee

## **Cambridgeshire East Guides**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of Cambridgeshire East Guides**

I report on the accounts of the Trust for the year ended 31 December 2022, which are set out on pages 5 to 16.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

.....  
Griffith J Kinsman  
GJK Accountancy Limited

30 The Rowans  
Milton  
Cambridge  
CB24 6YU

18 October 2023

## Cambridgeshire East Guides

### Statement of Financial Activities for the Year Ended 31 December 2022

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
Note	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2,829	7,826	10,655	29,749
Activities for generating funds	148,248	45,491	193,739	86,599
Investment income	1,101	355	1,456	22
Total incoming resources	<u>152,178</u>	<u>53,672</u>	<u>205,850</u>	<u>116,370</u>
<b>Resources expended</b>				
Costs of generating funds				
Costs of charitable activities	150,127	52,418	202,545	113,268
Governance costs	1,444	-	1,444	3,449
Total resources expended	<u>151,571</u>	<u>52,418</u>	<u>203,989</u>	<u>116,717</u>
Net incoming/(outgoing) resources before transfers	607	1,254	1,861	(347)
<b>Transfers</b>				
Gross transfers between funds	-	-	-	-
Net movements in funds	607	1,254	1,861	(347)
<b>Reconciliation of funds</b>				
Total funds brought forward	<u>1,024,360</u>	<u>164,542</u>	<u>1,188,902</u>	<u>1,189,249</u>
Total funds carried forward	<u><u>1,024,967</u></u>	<u><u>165,796</u></u>	<u><u>1,190,763</u></u>	<u><u>1,188,902</u></u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 7 to 16 form an integral part of these financial statements.

**Cambridgeshire East Guides**  
**Balance Sheet as at 31 December 2022**

		2022		2021	
Note	£	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		974,279		974,133
<b>Current assets</b>					
Stocks and work in progress		3,976		4,393	
Debtors	12	850		563	
Investments	13	1		1	
Cash at bank and in hand		240,726		236,108	
		245,553		241,065	
<b>Creditors: Amounts falling due within one year</b>	14	(29,069)		(26,296)	
<b>Net current assets</b>			216,484		214,769
<b>Net assets</b>			1,190,763		1,188,902
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			165,796		164,543
<b>Unrestricted funds</b>					
Revaluation reserve		159,929		159,929	
Unrestricted income funds		865,038		864,430	
<b>Total unrestricted funds</b>			1,024,967		1,024,359
<b>Total charity funds</b>			1,190,763		1,188,902

Approved by the Board on 23 October 2023 and signed on its behalf by:

.....  
Mrs C Adams - County Commissioner  
Trustee

.....  
Mrs K Willetts - County Commissioner  
Trustee

The notes on pages 7 to 16 form an integral part of these financial statements.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

##### **Incoming resources**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

##### **Resources expended**

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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 Statement of Financial Activities 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.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

#### Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

## 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Donations and legacies</b>				
Donations and legacies	1,011	3,776	4,787	11,841
<b>Grants</b>				
Covid support	1,818	4,050	5,868	17,908
	<u>2,829</u>	<u>7,826</u>	<u>10,655</u>	<u>29,749</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

#### 3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Subscriptions</b>				
Subscriptions	39,119	-	39,119	36,363
<b>Fees and activities</b>				
Jarman Centre - fees and activities	-	39,293	39,293	18,848
Sundry income	65	-	65	-
	65	39,293	39,358	18,848
<b>Outdoor activities</b>				
Guiding activities	42,645	-	42,645	-
<b>International activities</b>				
Guiding activities	1,228	-	1,228	17,380
<b>Programme</b>				
Guiding activities	70	-	70	10
<b>Other events</b>				
Donations and legacies	-	-	-	100
Sundry income	-	-	-	372
Guiding activities	56,821	-	56,821	170
	56,821	-	56,821	642
<b>Adult Support</b>				
Guiding activities	3,658	-	3,658	1,220
<b>Marketing</b>				
Guiding activities	-	-	-	3
<b>Volunteer shop</b>				
Volunteer shop	4,642	2,215	6,857	8,578
<b>Activities for generating funds - Jarman Centre</b>				
Jarman Centre - fundraising	-	3,983	3,983	3,555
	148,248	45,491	193,739	86,599

**Cambridgeshire East Guides**

**Notes to the Financial Statements for the Year Ended 31 December 2022**

..... *continued*

**4 Investment income**

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Interest on cash deposits	<u>1,101</u>	<u>355</u>	<u>1,456</u>	<u>22</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

#### 5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
<b>Fees and activities</b>				
Grant funding of activities	150	-	150	-
Fundraising costs	-	1,443	1,443	1,397
Guiding activities	190	1,021	1,211	2,483
Employment costs	13,095	3,364	16,459	16,978
Establishment costs	4,933	-	4,933	6,717
Repairs and maintenance	1,568	43,982	45,550	49,018
Office expenses	3,040	-	3,040	4,013
Printing, posting and stationery	1,663	-	1,663	1,739
Subscriptions and donations	717	-	717	-
Sundry and other costs	74	1,404	1,478	513
Advertising and promotion	-	582	582	1,290
Bank charges	458	81	539	519
Depreciation of tangible fixed assets	1,029	237	1,266	1,109
	<u>26,917</u>	<u>52,114</u>	<u>79,031</u>	<u>85,776</u>
<b>Outdoor activities</b>				
Guiding activities	<u>13,589</u>	-	<u>13,589</u>	<u>1,482</u>
<b>International activities</b>				
Grant funding of activities	389	-	389	-
Guiding activities	<u>1,173</u>	-	<u>1,173</u>	<u>12,651</u>
	<u>1,562</u>	-	<u>1,562</u>	<u>12,651</u>
<b>Programme</b>				
Guiding activities	38,144	-	38,144	(482)
<b>Other events</b>				
Guiding activities	51,158	(581)	50,577	1,196
<b>Adult Support</b>				
Guiding activities	7,897	-	7,897	4,012
<b>Marketing</b>				
Guiding activities	<u>589</u>	-	<u>589</u>	<u>1,893</u>
<b>Districts and divisions grants</b>				
Grant funding of activities	<u>1,121</u>	-	<u>1,121</u>	<u>649</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

#### Volunteer shop

Other fundraising costs	9,150	468	9,618	5,280
Cost of goods sold	-	417	417	811
	9,150	885	10,035	6,091
	150,127	52,418	202,545	113,268

#### 6 Grantmaking

	<b>Grants to institutions £</b>
Fees and activities	150
International activities	389
Districts and divisions grants	1,121
	1,660

The support costs associated with grant making are £0.

#### 7 Governance costs

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2022 £</b>	<b>Total Funds 2021 £</b>
Establishment costs	386	-	386	381
Cost of trustee meetings	658	-	658	2,178
Accountancy fees	400	-	400	400
Legal and professional costs	-	-	-	490
	1,444	-	1,444	3,449

#### 8 Trustees' remuneration and expenses

Expenses totalling £658 (2021 - £2,178) were reimbursed during the year.

#### 9 Net incoming/(outgoing) resources

Net incoming/(outgoing) resources is stated after charging:

	<b>2022 £</b>	<b>2021 £</b>
Depreciation of owned assets	1,266	1,109

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... *continued*

#### 10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2022 £	2021 £
Wages and salaries	<u>16,459</u>	<u>16,978</u>

No employee received emoluments of more than £60,000 during the year (2021 - No. 0).

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... *continued*

#### 11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost or Valuation</b>				
As at 1 January 2022	971,312	29,628	25,195	1,026,135
Additions	-	-	1,412	1,412
As at 31 December 2022	971,312	29,628	26,607	1,027,547
<b>Depreciation</b>				
As at 1 January 2022	-	29,203	22,799	52,002
Charge for the year	-	237	1,029	1,266
As at 31 December 2022	-	29,440	23,828	53,268
<b>Net book value</b>				
As at 31 December 2022	971,312	188	2,779	974,279
As at 31 December 2021	971,312	425	2,396	974,133

#### Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

#### 12 Debtors

	2022 £	2021 £
Other debtors	-	373
Prepayments and accrued income	850	190
	850	563

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

#### 13 Current asset investments

	2022 £	2021 £
Unlisted investments	<u>1</u>	<u>1</u>

All current asset investments were held in the UK.

#### 14 Creditors: Amounts falling due within one year

	2022 £	2021 £
Other creditors	15,951	9,397
Accruals and deferred income	<u>13,118</u>	<u>16,899</u>
	<u>29,069</u>	<u>26,296</u>

Creditors amounts falling due within one year includes deferred income:

	2022 £	2021 £
Grants received	16,899	21,388
Grants received in year	5,875	-
Grants spent	<u>(9,656)</u>	<u>(4,489)</u>
Grants received	<u>13,118</u>	<u>16,899</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2022

..... continued

#### 15 Related parties

##### Controlling entity

The charity is controlled by the trustees.

##### Related party transactions

There were no related party transactions in the year.

#### 16 Analysis of funds

	At 1 January 2022	Incoming resources	Resources expended	Transfers	At 31 December 2022
	£	£	£	£	£
<b>General Funds</b>					
Unrestricted general fund	999,633	152,178	(151,571)	(1,755)	998,485
Contingency fund	13,245	-	-	1,755	15,000
Corrie Road Scout Hut	10,000	-	-	-	10,000
Chick Duke Fund	1,482	-	-	-	1,482
	1,024,360	152,178	(151,571)	-	1,024,967
<b>Restricted Funds</b>					
Jarman Centre	164,542	53,672	(52,418)	-	165,796
	1,188,902	205,850	(203,989)	-	1,190,763

#### 17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
	£	£	£	£
Tangible assets	861,846	112,433	974,279	974,133
Current assets	192,123	60,347	245,553	241,065
Creditors: Amounts falling due within one year	(29,069)	(6,917)	(29,069)	(26,296)
Net assets	1,024,900	165,863	1,190,763	1,188,902

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# Accounts

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Charity registration number: 300716

# Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2021

**Cambridgeshire East Guides**

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**Cambridgeshire East Guides**  
**Reference and Administrative Details**

<b>Charity name</b>	Cambridgeshire East Guides	
<b>Charity registration number</b>	300716	
<b>Principal office</b>	3 Quy Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU	
<b>Trustees</b>	Miss C Course - County Commissioner	
	Miss A Record - Assistant County Commissioner	
	Miss S Anderson - Chair of Programme (outdoors & adventure)	(Appointed 6 May 2021)
	Mrs S Betts - Chair of Jarman Centre Management Committee	
	Mrs H Bielby - Chair of Programme (OAA)	(Retired 6 May 2021)
	Mrs M Bird - Fenland Division	
	Mrs R Braund - Isle of Ely	(Retired 28 January 2022)
	Miss S Carpenter - Isle of Ely Division	(Appointed 28 January 2022)
	Miss C George - Granta Division	
	Mrs E Hallworth - Chair of Adult Support	
	Mrs L King - County Treasurer	
	Mrs L Nea Eldridge - Rhee Division	(Appointed 6 September 2022)
	Mrs D Raven - Cam Division	(Appointed 28 January 2022)
	Mrs N Santus - Rhee Division	(Retired 22 July 2022)
	Mrs R Slatter - Cam Division	(Retired 28 January 2022)
	Mrs C Stevens - Great Ouse Division	(Appointed 12 June 2021)
	Miss E Tack - Chair of Marketing and Communications	(Appointed 29 July 2021)
	Dr K Thackray - Chair of Marketing and Communications	(Retired 29 July 2021)
	Ms T Walker - The Lodes Division	
	Mrs K Willetts - City Division	

## **Cambridgeshire East Guides**

### **Trustees' Report**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### **REFERENCE AND ADMINISTRATION DETAILS**

**Registered charity name** The Guide Association Cambridgeshire East

**Charity registration number** 300716

#### **THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Miss S Anderson

Mrs S Betts

Mrs H Bielby

Mrs M Bird

Mrs R Braund

Miss C Course

Miss C George

Mrs E Hallworth

Mrs L King

Miss A Record

Mrs N Santus

Mrs R Slatter

Mrs C Stevens

Miss E Tack

Dr K Thackray

Miss T Walker

Mrs K Willetts

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

There are eight divisions within the Cambridgeshire East County each having a Division Commissioner who is supported by District Commissioners. The County has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County.

There are eight divisions within the Cambridgeshire East county each having a Division Commissioner who is supported by District Commissioners. The county has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County.

## **Cambridgeshire East Guides**

### **Trustees' Report**

The constitution was changed on 8 May 2017 and as a result additional trustees were appointed. The trustees of the charity are the voting members of the Executive Committee. All appointments are at the discretion of the County Commissioner with the exception of her own role and are based on consultation. Trustees will have met the Girlguiding recruitment requirements as well as Charity Commission requirements governing trustees. New trustees are advised to refer to Charity Commission resources for trustees.

#### **RESERVES POLICY**

It is the policy of the County to maintain sufficient reserves to: (a) Provide support for the development of guiding within the County; (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment; (c) Cover the operation of the Jarman Centre; (d) Be able to meet repairs, improvements and other expenditure as necessary in conjunction with any of the County's properties; (e) Support major events within the County and meet any deficits arising from them where necessary; (f) Implement any requirements arising from regional or national activities and keep up to date with changes as necessary; (g) Meet any unforeseen contingencies. The level of reserves the trustees consider necessary to meet the above amount to approximately £142,500 in the form of unrestricted reserves excluding those represented by fixed assets. This represents an estimate of 18 months operating costs including the operation of the Jarman Centre. The level of reserves amounted to £220,000 at the year end and these will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

#### **OBJECTIVES AND ACTIVITIES**

Girlguiding is the UK's largest organisation for girls and young women, with around 575,000 members nationwide. It is divided into smaller areas for easier communication and administration, and to support local guiding effectively. Girlguiding Cambridgeshire East County is one such area. Girlguiding enables girls and young women to develop their potential and to make a difference to the world. The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Thanks to the dedication and support of our amazing volunteers, we give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

Our objectives are to enable and encourage the achievement of the above through the adult volunteers who deliver the weekly programme to the girls and through the high level of training and support that we offer.

#### **STATEMENT OF PUBLIC BENEFIT**

The trustees of Girlguiding Cambridgeshire East accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised by promoting all aspects of guiding within the County, both within the membership and in the wider community.

#### **PRINCIPAL FUNDING SOURCE**

The principal funding sources continue to be annual subscriptions from members of the County and fees from those visiting The Jarman Centre.

#### **ACHIEVEMENTS AND PERFORMANCE**

Again, the beginning of 2021 saw the county in Lockdown once more.

We returned to virtual Guiding, after being able to meet outside. Most units across the County adapted the programme to work on Zoom. And managed to engage with most of their members.

## **Cambridgeshire East Guides**

### **Trustees' Report**

As a County we put on a Virtual Thinking Day activity weekend, with campfire singing, and activities that all could do.

We also held a Virtual Sleepover called Wish you were here, again with activities throughout the weekend for the young people to do, and then the challenge was, to sleep anywhere other than your bed for that evening. Of course, badges were produced to say that you had achieved this.

We also held a very successful Awards afternoon, via Zoom. All the awards were posted to the recipients, and they were told not to open them until the day, the Chief Guide also joined us to present a 60yr long service awards. It was an amazing afternoon, and just proves you can do anything if you try.

We again supported units that were struggling financially with Hardship Grants.

Come the Spring, we were able to start meeting in person again, with some safety measures in place.

By the start of the Autumn term in September 21, nearly all units were back meeting normally.

A camp was held at Grafham Water for water activities. Not in the same format as usual, but non the less it happened.

As a County we have weathered the storm fairly well, and are working hard to keep our heads above the water!

#### **PLANS FOR FUTURE PERIODS**

We hope to return to a full programme of meetings and events when the Covid 19 restrictions are lifted.

#### **FINANCIAL REVIEW**

The accounts set out on the following pages reflect the activities undertaken by the County as a whole. Divisions, districts and units are separate charities responsible for their own finance.

Approved by the Trustees on 3 October 2022 and signed on their behalf by:

.....

Miss C Course - County Commissioner  
Trustee

## **Cambridgeshire East Guides**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of Cambridgeshire East Guides**

I report on the accounts of the Trust for the year ended 31 December 2021, which are set out on pages 7 to 17.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

.....  
Griffith J Kinsman

Date:.....

## Cambridgeshire East Guides

### Statement of Financial Activities for the Year Ended 31 December 2021

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
Note	£	£	£	£
<b>Incoming resources</b>				
Incoming resources from generated funds				
Voluntary income	2	153	29,596	26,030
Activities for generating funds	3	63,356	23,243	80,705
Investment income	4	18	4	22
Total incoming resources		<u>63,527</u>	<u>52,843</u>	<u>116,370</u>
<b>Resources expended</b>				
Costs of generating funds				
Costs of charitable activities	5	69,733	43,535	113,268
Governance costs	7	2,681	768	3,449
Total resources expended		<u>72,414</u>	<u>44,303</u>	<u>116,717</u>
Net movements in funds		(8,887)	8,540	(347)
<b>Reconciliation of funds</b>				
Total funds brought forward		1,033,246	156,003	1,189,249
Total funds carried forward		<u>1,024,359</u>	<u>164,543</u>	<u>1,189,249</u>

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 9 to 17 form an integral part of these financial statements.

**Cambridgeshire East Guides**  
**Balance Sheet as at 31 December 2021**

		2021		2020	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		974,133		973,335
<b>Current assets</b>					
Stocks and work in progress		4,393		5,203	
Debtors	12	563		3,946	
Investments	13	1		1	
Cash at bank and in hand		236,108		230,241	
		<u>241,065</u>		<u>239,391</u>	
<b>Creditors: Amounts falling due within one year</b>	14	<u>(26,296)</u>		<u>(23,477)</u>	
<b>Net current assets</b>			<u>214,769</u>		<u>215,914</u>
<b>Net assets</b>			<u><u>1,188,902</u></u>		<u><u>1,189,249</u></u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			164,543		156,003
<b>Unrestricted funds</b>					
Revaluation reserve		159,929		159,929	
Unrestricted income funds		<u>864,430</u>		<u>873,317</u>	
<b>Total unrestricted funds</b>			<u>1,024,359</u>		<u>1,033,246</u>
<b>Total charity funds</b>			<u><u>1,188,902</u></u>		<u><u>1,189,249</u></u>

Approved by the Trustees on 3 October 2022 and signed on their behalf by:

.....

Miss C Course - County Commissioner  
Trustee

The notes on pages 9 to 17 form an integral part of these financial statements.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

##### **Incoming resources**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

##### **Resources expended**

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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 Statement of Financial Activities 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.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

#### Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

## 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Donations and legacies</b>				
Donations and legacies	153	11,688	11,841	13,907
<b>Grants</b>				
Covid support	-	17,908	17,908	12,123
	<u>153</u>	<u>29,596</u>	<u>29,749</u>	<u>26,030</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

#### 3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Subscriptions</b>				
Subscriptions	36,363	-	36,363	45,519
<b>Fees and activities</b>				
Jarman Centre - fees and activities	-	18,848	18,848	9,859
Sundry income	-	-	-	110
	-	18,848	18,848	9,969
<b>International activities</b>				
Guiding activities	17,380	-	17,380	12,760
<b>Programme</b>				
Guiding activities	10	-	10	86
<b>Other events</b>				
Donations and legacies	100	-	100	-
Sundry income	372	-	372	50
Guiding activities	170	-	170	3,900
	642	-	642	3,950
<b>Adult Support</b>				
Guiding activities	1,220	-	1,220	497
<b>Marketing</b>				
Guiding activities	3	-	3	2,331
<b>Volunteer shop</b>				
Volunteer shop	7,738	840	8,578	2,601
<b>Activities for generating funds - Jarman Centre</b>				
Jarman Centre - fundraising	-	3,555	3,555	2,992
	63,356	23,243	86,599	80,705

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

#### 4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
Interest on cash deposits	18	4	22	335
	18	4	22	335

#### 5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £	Total Funds 2020 £
<b>Fees and activities</b>				
Fundraising costs	-	1,397	1,397	1,054
Guiding activities	-	2,483	2,483	556
Employment costs	13,218	3,760	16,978	14,133
Establishment costs	6,717	-	6,717	5,394
Repairs and maintenance	14,347	34,671	49,018	26,969
Office expenses	4,013	-	4,013	2,651
Printing, posting and stationery	1,739	-	1,739	1,955
Sundry and other costs	106	407	513	538
Advertising and promotion	1,290	-	1,290	858
Bank charges	422	97	519	344
Depreciation of tangible fixed assets	872	237	1,109	1,961
	42,724	43,052	85,776	56,413
<b>Outdoor activities</b>				
Guiding activities	1,482	-	1,482	400
	1,482	-	1,482	400
<b>International activities</b>				
Grant funding of activities	-	-	-	2,597
Guiding activities	12,651	-	12,651	9,892
	12,651	-	12,651	12,489
<b>Programme</b>				
Guiding activities	(482)	-	(482)	173
<b>Other events</b>				
Guiding activities	1,196	-	1,196	13,934
<b>Adult Support</b>				
Guiding activities	4,012	-	4,012	807

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

#### Marketing

Guiding activities	1,893	-	1,893	1,315
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#### Districts and divisions grants

Grant funding of activities	649	-	649	750
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#### Volunteer shop

Other fundraising costs	5,087	193	5,280	5,412
Cost of goods sold	521	290	811	(1,131)
	5,608	483	6,091	4,281
	69,733	43,535	113,268	90,562

## 6 Grantmaking

	<b>Grants to institutions £</b>
International activities	-
Districts and divisions grants	649
	649

The support costs associated with grant making are £0.

## 7 Governance costs

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2021 £</b>	<b>Total Funds 2020 £</b>
Establishment costs	381	-	381	583
Cost of trustee meetings	1,410	768	2,178	1,232
Accountancy fees	400	-	400	400
Legal and professional costs	490	-	490	-
	2,681	768	3,449	2,215

## 8 Trustees' remuneration and expenses

Expenses totalling £2,178 (2020 - £1,232) were reimbursed during the year.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

#### 9 Net (outgoing)/incoming resources

Net (outgoing)/incoming resources is stated after charging:

	2021 £	2020 £
Depreciation of owned assets	<u>1,109</u>	<u>1,961</u>

#### 10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2021 £	2020 £
Wages and salaries	<u>16,978</u>	<u>14,133</u>

No employee received emoluments of more than £60,000 during the year (2020 - No. 0).

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

#### 11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost or Valuation</b>				
As at 1 January 2021	971,312	29,628	23,288	1,024,228
Additions	-	-	1,907	1,907
As at 31 December 2021	971,312	29,628	25,195	1,026,135
<b>Depreciation</b>				
As at 1 January 2021	-	28,966	21,927	50,893
Charge for the year	-	237	872	1,109
As at 31 December 2021	-	29,203	22,799	52,002
<b>Net book value</b>				
As at 31 December 2021	971,312	425	2,396	974,133
As at 31 December 2020	971,312	662	1,361	973,335

#### Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

#### 12 Debtors

	2021 £	2020 £
Other debtors	373	3,756
Prepayments and accrued income	190	190
	563	3,946

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... *continued*

#### 13 Current asset investments

	2021 £	2020 £
Unlisted investments	<u>1</u>	<u>1</u>

All current asset investments were held in the UK.

#### 14 Creditors: Amounts falling due within one year

	2021 £	2020 £
Other creditors	9,397	2,113
Accruals and deferred income	<u>16,899</u>	<u>21,364</u>
	<u>26,296</u>	<u>23,477</u>

Creditors amounts falling due within one year includes deferred income:

	2021 £	2020 £
Grants received not spent	21,388	14,606
Grants spent	<u>(4,489)</u>	<u>(70)</u>
Grants received not spent	<u>16,899</u>	<u>14,536</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2021

..... continued

#### 15 Related parties

##### Controlling entity

The charity is controlled by the trustees.

##### Related party transactions

There were no related party transactions in the year.

#### 16 Analysis of funds

	At 1 January 2021	Incoming resources	Resources expended	At 31 December 2021
	£	£	£	£
<b>General Funds</b>				
Unrestricted general fund	1,008,519	63,527	(72,414)	999,632
Contingency fund	13,245	-	-	13,245
Corrie Road Scout Hut	10,000	-	-	10,000
Chick Duke Fund	1,482	-	-	1,482
	1,033,246	63,527	(72,414)	1,024,359
<b>Restricted Funds</b>				
Jarman Centre	156,003	52,843	(44,303)	164,543
	1,189,249	116,370	(116,717)	1,188,902

#### 17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
	£	£	£	£
Tangible assets	861,463	112,670	974,133	973,335
Current assets	189,315	54,422	241,065	239,391
Creditors: Amounts falling due within one year	(26,296)	(2,672)	(26,296)	(23,477)
Net assets	1,024,482	164,420	1,188,902	1,189,249

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# Accounts

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Charity registration number: 300716

# Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2020

**Cambridgeshire East Guides**

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**Cambridgeshire East Guides**  
**Reference and Administrative Details**

<b>Charity name</b>	Cambridgeshire East Guides	
<b>Charity registration number</b>	300716	
<b>Principal office</b>	3 Quay Court Colliers Lane Stow-cum-Quy Cambridge CB25 9AU	
<b>Trustees</b>	Miss C Course - County Commissioner	
	Miss A Record - Assistant County Commissioner	
	Miss S Anderson - Chair of Programme (outdoors & adventure)	(Appointed 6 May 2021)
	Mrs S Betts - Chair of Jarman Centre Management Committee	
	Mrs H Bielby - Chair of Programme (OAA)	(Retired 6 May 2021)
	Mrs M Bird - Fenland Division	
	Mrs R Braund - Isle of Ely	
	Miss C George - Granta Division	(Appointed 7 January 2020)
	Mrs E Hallworth - Chair of Adult Support	
	Mrs L King - County Treasurer	
	Mrs A Laws - The Lodes Division	(Retired 30 January 2020)
	Mrs S Rivers - Great Ouse Division	(Retired 13 July 2020)
	Mrs N Santus - Rhee Division	
	Mrs R Slatter - Cam Division	
	Mrs C Stevens - Great Ouse Division	(Appointed 12 June 2021)
	Miss E Tack - Chair of Marketing and Communications	(Appointed 29 July 2021)
	Dr K Thackray - Chair of Marketing and Communications	(Retired 29 July 2021)
	Ms T Walker - The Lodes Division	(Appointed 3 February 2020)
	Mrs K Willetts - City Division	(Appointed 24 February 2020)

## **Cambridgeshire East Guides**

### **Trustees' Report**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 December 2020.

#### **REFERENCE AND ADMINISTRATION DETAILS**

**Registered charity name** The Guide Association Cambridgeshire East

**Charity registration number** 300716

#### **THE TRUSTEES**

The trustees who served the charity during the period were as follows:

Mrs S Betts

Mrs H Bielby

Mrs M Bird

Mrs R Braund

Miss C Course

Miss C George

Mrs E Hallworth

Mrs L King

Miss A Record

Mrs N Santus

Mrs R Slatter

Dr K Thackray

Miss T Walker

Mrs K Willetts

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

There are eight divisions within the Cambridgeshire East County each having a Division Commissioner who is supported by District Commissioners. The County has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County.

There are eight divisions within the Cambridgeshire East county each having a Division Commissioner who is supported by District Commissioners. The county has a County Commissioner, who is appointed by the Region Chief Commissioner in consultation with the County Executive Committee, which is the body responsible for the overseeing of the administration in the County.

The constitution was changed on 8 May 2017 and as a result additional trustees were appointed. The trustees of the charity are the voting members of the Executive Committee. All appointments are at the discretion of the County Commissioner with the exception of her own role and are based on consultation. Trustees will have met the Girlguiding recruitment requirements as well as Charity Commission requirements governing trustees. New trustees are advised to refer to Charity Commission resources for trustees.

# Cambridgeshire East Guides

## Trustees' Report

### RESERVES POLICY

It is the policy of the County to maintain sufficient reserves to: (a) Provide support for the development of guiding within the County; (b) Cover the operation and staffing of the County Office and to meet other administration, support and training costs, including the purchase of equipment; (c) Cover the operation of the Jarman Centre; (d) Be able to meet repairs, improvements and other expenditure as necessary in conjunction with any of the County's properties; (e) Support major events within the County and meet any deficits arising from them where necessary; (f) Implement any requirements arising from regional or national activities and keep up to date with changes as necessary; (g) Meet any unforeseen contingencies. The level of reserves the trustees consider necessary to meet the above amount to approximately £142,500 in the form of unrestricted reserves excluding those represented by fixed assets. This represents an estimate of 18 months operating costs including the operation of the Jarman Centre. The level of reserves amounted to £220,000 at the year end and these will be monitored on a regular basis by the trustees at the meetings of the County Executive Committee.

### OBJECTIVES AND ACTIVITIES

Girlguiding is the UK's largest organisation for girls and young women, with around 575,000 members nationwide. It is divided into smaller areas for easier communication and administration, and to support local guiding effectively. Girlguiding Cambridgeshire East County is one such area. Girlguiding enables girls and young women to develop their potential and to make a difference to the world. The aim of guiding is to help girls and young women develop emotionally, mentally, physically and spiritually, so that they can make a positive contribution to their community and the wider world.

Thanks to the dedication and support of our amazing volunteers, we give girls and young women a space where they can be themselves, have fun, build brilliant friendships, gain valuable life skills and make a positive difference to their lives and communities. We build girls' confidence and raise their aspirations. We give them the chance to discover their full potential and encourage them to be a powerful force for good.

Our objectives are to enable and encourage the achievement of the above through the adult volunteers who deliver the weekly programme to the girls and through the high level of training and support that we offer.

### STATEMENT OF PUBLIC BENEFIT

The trustees of Girlguiding Cambridgeshire East accept the need to have regard to the Charity Commission's guidance on public benefit. They recognise that it is their responsibility to ensure that the benefits offered are realised by promoting all aspects of guiding within the County, both within the membership and in the wider community.

### PRINCIPAL FUNDING SOURCE

The principal funding sources continue to be annual subscriptions from members of the County and fees from those visiting The Jarman Centre.

### ACHIEVEMENTS AND PERFORMANCE

It has been a very strange and difficult time for us all, but especially in the Guiding world.

As soon as I received the news that all units were to stop meeting, we informed the whole County immediately.

Of course in true Guiding spirit, we discovered Zoom, and Virtual Guiding became a thing.

Units up and down the County coped as best they could, some leaders delivering activity packs to their girls, others meeting virtually, and adapting all the badges to work over the computer.

We furloughed the two members of staff until June 2020. When we safely brought them back to the office, as we needed them to do the administration, we had hand sanitisers and paper towel dispensers fitted in the office and meeting rooms.

## **Cambridgeshire East Guides**

### **Trustees' Report**

Financially it has been hard for many units, as they felt they could not charge termly subs as they were not meeting 'properly'. Some have had to continue paying rent on the buildings they use, draining their bank accounts with no funds coming in.

As a County with a grant from the Region we have been able to support those units in real financial difficulty with a one off payment on proof of reviewed accounts and information of how they plan to charge subs etc. going forward.

As a County we have fared reasonably well, and are working hard to help all units get back on their feet and maintain their finances.

Who knows what the future brings, but I am sure we will weather the storm once more.

#### **PLANS FOR FUTURE PERIODS**

We hope to return to a full programme of meetings and events when the Covid 19 restrictions are lifted.

#### **FINANCIAL REVIEW**

The accounts set out on the following pages reflect the activities undertaken by the County as a whole. Divisions, districts and units are separate charities responsible for their own finance.

Approved by the Trustees on 4 October 2021 and signed on their behalf by:

.....

Miss C Course - County Commissioner  
Trustee

## **Cambridgeshire East Guides**

### **Trustees' Responsibilities in relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection fraud and other irregularities.

## **Independent Examiner's Report to the Trustees of Cambridgeshire East Guides**

I report on the accounts of the Trust for the year ended 31 December 2020, which are set out on pages 7 to 18.

### **Respective responsibilities of trustees and examiner**

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the 2011 Act; and
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

My examination was carried out in accordance with the 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 you as 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 Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Acthave 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.

.....  
Mrs Bernice Morton

22 October 2021

## Cambridgeshire East Guides

### Statement of Financial Activities for the Year Ended 31 December 2020

		Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	Note	£	£	£	£
<b>Incoming resources</b>					
Incoming resources from generated funds					
Voluntary income	2	11,691	14,339	26,030	12,458
Activities for generating funds	3	67,110	13,595	80,705	157,206
Investment income	4	250	85	335	822
Total incoming resources		79,051	28,019	107,070	170,486
<b>Resources expended</b>					
Costs of generating funds					
Costs of charitable activities	5	64,746	25,816	90,562	157,357
Governance costs	7	1,686	529	2,215	3,744
Total resources expended		66,432	26,345	92,777	161,101
Net incoming resources before transfers		12,619	1,674	14,293	9,385
<b>Transfers</b>					
Gross transfers between funds		-	-	-	-
Net movements in funds		12,619	1,674	14,293	9,385
<b>Reconciliation of funds</b>					
Total funds brought forward		1,020,627	154,329	1,174,956	1,165,571
Total funds carried forward		1,033,246	156,003	1,189,249	1,174,956

All incoming resources and resources expended derive from continuing activities.

The charity has no recognised gains or losses for the year other than the results above.

The notes on pages 9 to 18 form an integral part of these financial statements.

**Cambridgeshire East Guides**  
**Balance Sheet as at 31 December 2020**

		2020		2019	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	11		973,335		975,296
<b>Current assets</b>					
Stocks and work in progress		5,203		4,072	
Debtors	12	3,946		983	
Investments	13	1		1	
Cash at bank and in hand		230,241		208,578	
		<u>239,391</u>		<u>213,634</u>	
<b>Creditors: Amounts falling due within one year</b>	14	<u>(23,477)</u>		<u>(13,974)</u>	
<b>Net current assets</b>			<u>215,914</u>		<u>199,660</u>
<b>Net assets</b>			<u>1,189,249</u>		<u>1,174,956</u>
<b>The funds of the charity:</b>					
<b>Restricted funds</b>			156,003		154,328
<b>Unrestricted funds</b>					
Revaluation reserve		159,929		159,929	
Unrestricted income funds		<u>873,317</u>		<u>860,699</u>	
<b>Total unrestricted funds</b>			<u>1,033,246</u>		<u>1,020,628</u>
<b>Total charity funds</b>			<u>1,189,249</u>		<u>1,174,956</u>

Approved by the Trustees on 4 October 2021 and signed on their behalf by:

.....

Miss C Course - County Commissioner  
Trustee

The notes on pages 9 to 18 form an integral part of these financial statements.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

#### 1 Accounting policies

##### **Basis of preparation**

The financial statements have been prepared under the historical cost convention, as modified by the revaluation of certain fixed assets, and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities (SORP 2005)', issued in March 2005, applicable accounting standards and the Charities Act 2011.

##### **Fund accounting policy**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 16.

##### **Incoming resources**

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received. Such income is only deferred when:

- The donor specifies that the donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned as the related goods or services are provided.

##### **Resources expended**

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.

Costs of generating funds are the costs of trading for fundraising purposes.

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 Statement of Financial Activities 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.

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

#### Governance costs

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustee meetings and the cost of any legal advice to trustees on governance or constitutional matters.

#### Fixed assets

Individual fixed assets costing £100 or more are initially recorded at cost.

#### Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Equipment	20% straight line basis
Fixtures and fittings	20% straight line basis

#### Stock

Stock is valued at the lower of cost and net realisable value, after due regard for obsolete and slow moving stocks. Net realisable value is based on selling price less anticipated costs to completion and selling costs. Items donated for resale or distribution are not included in the financial statements until they are sold or distributed.

## 2 Voluntary income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Donations and legacies</b>				
Donations and legacies	11,691	2,216	13,907	12,309
Sundry income	-	-	-	149
	<u>11,691</u>	<u>2,216</u>	<u>13,907</u>	<u>12,458</u>
<b>Grants</b>				
Grants receivable	-	12,123	12,123	-
	<u>11,691</u>	<u>14,339</u>	<u>26,030</u>	<u>12,458</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

#### 3 Activities for generating funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Subscriptions</b>				
Subscriptions	45,519	-	45,519	46,989
<b>Fees and activities</b>				
Jarman Centre - fees and activities	-	9,859	9,859	48,940
Sundry income	110	-	110	200
	<u>110</u>	<u>9,859</u>	<u>9,969</u>	<u>49,140</u>
<b>Outdoor activities</b>				
Guiding activities	-	-	-	13,818
<b>International activities</b>				
Guiding activities	12,760	-	12,760	29,952
<b>Programme</b>				
Guiding activities	86	-	86	8,886
<b>Other events</b>				
Sundry income	50	-	50	77
Guiding activities	3,900	-	3,900	2,627
	<u>3,950</u>	<u>-</u>	<u>3,950</u>	<u>2,704</u>
<b>Adult Support</b>				
Guiding activities	497	-	497	260
<b>Marketing</b>				
Guiding activities	2,331	-	2,331	-
<b>Volunteer shop</b>				
Volunteer shop	1,857	744	2,601	4,433
<b>Activities for generating funds - Jarman Centre</b>				
Jarman Centre - fundraising	-	2,992	2,992	1,024
	<u>67,110</u>	<u>13,595</u>	<u>80,705</u>	<u>157,206</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... *continued*

#### 4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
Interest on cash deposits	<u>250</u>	<u>85</u>	<u>335</u>	<u>822</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

#### 5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £	Total Funds 2019 £
<b>Fees and activities</b>				
Fundraising costs	-	1,054	1,054	1,616
Guiding activities	-	556	556	1,525
Employment costs	11,070	3,063	14,133	16,472
Establishment costs	5,394	-	5,394	5,510
Repairs and maintenance	6,848	20,121	26,969	59,110
Office expenses	2,651	-	2,651	3,530
Printing, posting and stationery	1,955	-	1,955	2,054
Sundry and other costs	372	166	538	374
Advertising and promotion	858	-	858	211
Bank charges	258	86	344	552
Depreciation of tangible fixed assets	1,165	796	1,961	3,917
	<u>30,571</u>	<u>25,842</u>	<u>56,413</u>	<u>94,871</u>
<b>Outdoor activities</b>				
Guiding activities	<u>400</u>	<u>-</u>	<u>400</u>	<u>13,357</u>
<b>International activities</b>				
Grant funding of activities	2,597	-	2,597	730
Guiding activities	9,892	-	9,892	36,762
	<u>12,489</u>	<u>-</u>	<u>12,489</u>	<u>37,492</u>
<b>Programme</b>				
Grant funding of activities	-	-	-	240
Guiding activities	173	-	173	305
	<u>173</u>	<u>-</u>	<u>173</u>	<u>545</u>
<b>Other events</b>				
Guiding activities	13,934	-	13,934	2,323
<b>Adult Support</b>				
Guiding activities	807	-	807	2,244
<b>Marketing</b>				
Guiding activities	<u>1,315</u>	<u>-</u>	<u>1,315</u>	<u>1,180</u>
<b>Districts and divisions grants</b>				
Grant funding of activities	<u>750</u>	<u>-</u>	<u>750</u>	<u>750</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... *continued*

#### Volunteer shop

Other fundraising costs	4,307	1,105	5,412	4,484
Cost of goods sold	-	(1,131)	(1,131)	111
	4,307	(26)	4,281	4,595
	64,746	25,816	90,562	157,357

#### 6 Grantmaking

	<b>Grants to institutions £</b>
International activities	2,597
Programme	-
Districts and divisions grants	750
	3,347

The support costs associated with grant making are £0.

#### 7 Governance costs

	<b>Unrestricted Funds £</b>	<b>Restricted Funds £</b>	<b>Total Funds 2020 £</b>	<b>Total Funds 2019 £</b>
Establishment costs	583	-	583	557
Cost of trustee meetings	703	529	1,232	2,787
Accountancy fees	400	-	400	400
	1,686	529	2,215	3,744

#### 8 Trustees' remuneration and expenses

Expenses totalling £1,232 (2019 - £2,405) were reimbursed during the year.

#### 9 Net incoming resources

Net incoming resources is stated after charging:

	<b>2020 £</b>	<b>2019 £</b>
Depreciation of owned assets	1,961	3,917

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... *continued*

#### 10 Employees' remuneration

The aggregate payroll costs of these persons were as follows:

	2020 £	2019 £
Wages and salaries	<u>14,133</u>	<u>16,472</u>

No employee received emoluments of more than £60,000 during the year (2019 - No. 0).

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

#### 11 Tangible fixed assets

	Freehold interest in land and buildings (including heritage assets) £	Plant and machinery including motor vehicles £	Fixtures, fittings and equipment £	Total £
<b>Cost or Valuation</b>				
As at 1 January 2020 and 31 December 2020	971,312	29,628	23,288	1,024,228
<b>Depreciation</b>				
As at 1 January 2020	-	28,170	20,762	48,932
Charge for the year	-	796	1,165	1,961
As at 31 December 2020	-	28,966	21,927	50,893
<b>Net book value</b>				
As at 31 December 2020	971,312	662	1,361	973,335
As at 31 December 2019	971,312	1,458	2,526	975,296

#### Revaluation of fixed assets

For the year ending 31 December 2011 a full valuation was undertaken at The Jarman Centre, Newmarket, by Smiths Gore, Property Valuers.

The land and buildings were revalued from £340,071, as previously stated, to £500,000 divided as £325,000 for the building and £175,000 for the land (18.4 acres).

#### 12 Debtors

	2020 £	2019 £
Other debtors	3,756	788
Prepayments and accrued income	190	195
	3,946	983

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... *continued*

#### 13 Current asset investments

	2020 £	2019 £
Unlisted investments	<u>1</u>	<u>1</u>

All current asset investments were held in the UK.

#### 14 Creditors: Amounts falling due within one year

	2020 £	2019 £
Other creditors	2,113	-
Accruals and deferred income	<u>21,364</u>	<u>13,974</u>
	<u>23,477</u>	<u>13,974</u>

Creditors amounts falling due within one year includes deferred income:

	2020 £	2019 £
Grants received not spent	14,606	5,746
Grants spent	<u>(70)</u>	<u>-</u>
Grants received not spent	<u>14,536</u>	<u>5,746</u>

## Cambridgeshire East Guides

### Notes to the Financial Statements for the Year Ended 31 December 2020

..... continued

#### 15 Related parties

##### Controlling entity

The charity is controlled by the trustees.

##### Related party transactions

There were no related party transactions in the year.

#### 16 Analysis of funds

	At 1 January 2020	Incoming resources	Resources expended	At 31 December 2020
	£	£	£	£
<b>General Funds</b>				
Unrestricted general fund	1,005,900	69,051	(66,432)	1,008,519
Contingency fund	13,245	-	-	13,245
Corrie Road Scout Hut	-	10,000	-	10,000
Chick Duke Fund	1,482	-	-	1,482
	1,020,627	79,051	(66,432)	1,033,246
<b>Restricted Funds</b>				
Jarman Centre	154,329	28,019	(26,345)	156,003
	1,174,956	107,070	(92,777)	1,189,249

#### 17 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2020	Total Funds 2019
	£	£	£	£
Tangible assets	860,428	112,907	973,335	975,296
Current assets	196,413	42,978	239,391	213,634
Creditors: Amounts falling due within one year	(23,475)	(2)	(23,477)	(13,974)
Net assets	1,033,366	155,883	1,189,249	1,174,956