

Charity registration number: 300716

# Cambridgeshire East Guides

Annual Report and Financial Statements

for the Year Ended 31 December 2022

# Cambridgeshire East Guides

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The following pages do not form part of the statutory financial statements:

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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-Quay 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

18 October 2023

30 The Rowans  
Milton  
Cambridge  
CB24 6YU

## 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	2,829	7,826	10,655	29,749
Activities for generating funds	3	148,248	45,491	193,739	86,599
Investment income	4	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	5	150,127	52,418	202,545	113,268
Governance costs	7	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
		<u>245,553</u>	<u>241,065</u>
<b>Creditors: Amounts falling due within one year</b>	14	<u>(29,069)</u>	<u>(26,296)</u>
<b>Net current assets</b>		<u>216,484</u>	<u>214,769</u>
<b>Net assets</b>		<u><u>1,190,763</u></u>	<u><u>1,188,902</u></u>
<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>		<u>1,024,967</u>	<u>1,024,359</u>
<b>Total charity funds</b>		<u><u>1,190,763</u></u>	<u><u>1,188,902</u></u>

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	-
	<u>65</u>	<u>39,293</u>	<u>39,358</u>	<u>18,848</u>
<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
	<u>56,821</u>	<u>-</u>	<u>56,821</u>	<u>642</u>
<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
	<u>148,248</u>	<u>45,491</u>	<u>193,739</u>	<u>86,599</u>

## Cambridgeshire East Guides

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

..... *continued*

#### 4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £	Total Funds 2021 £
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>-</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>-</u>	<u>1,173</u>	<u>12,651</u>
	<u>1,562</u>	<u>-</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>-</u>	<u>589</u>	<u>1,893</u>
<b>Districts and divisions grants</b>				
Grant funding of activities	<u>1,121</u>	<u>-</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
	<u>9,150</u>	<u>885</u>	<u>10,035</u>	<u>6,091</u>
	<u>150,127</u>	<u>52,418</u>	<u>202,545</u>	<u>113,268</u>

#### 6 Grantmaking

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

The support costs associated with grant making are £0.

#### 7 Governance costs

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

#### 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:

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

## 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	<u>971,312</u>	<u>29,628</u>	<u>26,607</u>	<u>1,027,547</u>
<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	<u>-</u>	<u>29,440</u>	<u>23,828</u>	<u>53,268</u>
<b>Net book value</b>				
As at 31 December 2022	<u>971,312</u>	<u>188</u>	<u>2,779</u>	<u>974,279</u>
As at 31 December 2021	<u>971,312</u>	<u>425</u>	<u>2,396</u>	<u>974,133</u>

#### 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
	<u>850</u>	<u>563</u>



## 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
	<u>1,024,360</u>	<u>152,178</u>	<u>(151,571)</u>	<u>-</u>	<u>1,024,967</u>
<b>Restricted Funds</b>					
Jarman Centre	<u>164,542</u>	<u>53,672</u>	<u>(52,418)</u>	<u>-</u>	<u>165,796</u>
	<u><u>1,188,902</u></u>	<u><u>205,850</u></u>	<u><u>(203,989)</u></u>	<u><u>-</u></u>	<u><u>1,190,763</u></u>

#### 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	<u>(29,069)</u>	<u>(6,917)</u>	<u>(29,069)</u>	<u>(26,296)</u>
Net assets	<u><u>1,024,900</u></u>	<u><u>165,863</u></u>	<u><u>1,190,763</u></u>	<u><u>1,188,902</u></u>