

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

Statement of financial activities per fund	18 to 22
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Reference and Administrative Details

Charity name	Cambridgeshire East Guides	
Charity registration number	300716	
Principal office	3 Quay Court Colliers Lane Stow-cum-Quay Cambridge CB25 9AU	
Trustees	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.

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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.

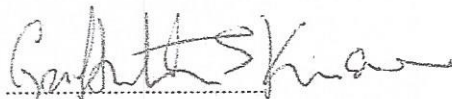
Basis of independent examiner's report

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	£	£	£	£
Incoming resources					
Incoming resources from generated funds					
Voluntary income	2	262	4,825	5,087	10,655
Activities for generating funds	3	104,120	64,708	168,828	193,739
Investment income	4	5,510	1,688	7,198	1,456
Total incoming resources		<u>109,892</u>	<u>71,221</u>	<u>181,113</u>	<u>205,850</u>
Resources expended					
Costs of generating funds					
Costs of charitable activities	5	71,524	68,470	139,994	202,546
Governance costs	7	1,740	1,219	2,959	1,443
Total resources expended		<u>73,264</u>	<u>69,689</u>	<u>142,953</u>	<u>203,989</u>
Net incoming resources before transfers		36,628	1,532	38,160	1,861
Transfers					
Gross transfers between funds		<u>(7,000)</u>	<u>7,000</u>	<u>-</u>	<u>-</u>
Net movements in funds		29,628	8,532	38,160	1,861
Reconciliation of funds					
Total funds brought forward		<u>1,024,966</u>	<u>165,797</u>	<u>1,190,763</u>	<u>1,188,902</u>
Total funds carried forward		<u>1,054,594</u>	<u>174,329</u>	<u>1,228,923</u>	<u>1,190,763</u>

All incoming resources and resources expended derive from continuing activities.

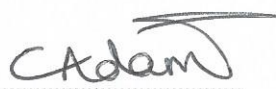
The charity has no recognised gains or losses for the year other than the results above.

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	£	£
Fixed assets			
Tangible assets	11	973,140	974,279
Current assets			
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>
Creditors: Amounts falling due within one year	14	<u>(26,722)</u>	<u>(29,069)</u>
Net current assets		<u>255,783</u>	<u>216,484</u>
Net assets		<u><u>1,228,923</u></u>	<u><u>1,190,763</u></u>
The funds of the charity:			
Restricted funds		174,329	165,797
Unrestricted funds			
Revaluation reserve		159,929	159,929
Unrestricted income funds		894,665	865,037
Total unrestricted funds		<u>1,054,594</u>	<u>1,024,966</u>
Total charity funds		<u><u>1,228,923</u></u>	<u><u>1,190,763</u></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.

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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.

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

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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 £
Donations and legacies				
Donations and legacies	262	4,825	5,087	4,787
Grants				
Covid support	-	-	-	5,868
	<u>262</u>	<u>4,825</u>	<u>5,087</u>	<u>10,655</u>

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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 £
Subscriptions				
Subscriptions	49,196	-	49,196	39,119
Fees and activities				
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>
Outdoor activities				
Guiding activities	5,435	-	5,435	42,645
International activities				
Guiding activities	40,858	-	40,858	1,228
Programme				
Guiding activities	351	-	351	70
Other events				
Guiding activities	-	-	-	56,821
Adult Support				
Guiding activities	3,001	-	3,001	3,658
Volunteer shop				
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>
Activities for generating funds - Jarman Centre				
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>

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

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4 Investment income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Interest on cash deposits	5,510	1,688	7,198	1,456

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

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5 Costs of charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
Fees and activities				
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>
Outdoor activities				
Guiding activities	<u>4,108</u>	<u>-</u>	<u>4,108</u>	<u>13,589</u>
International activities				
Grant funding of activities	-	-	-	390
Guiding activities	<u>16,098</u>	<u>-</u>	<u>16,098</u>	<u>1,173</u>
	<u>16,098</u>	<u>-</u>	<u>16,098</u>	<u>1,563</u>
Programme				
Guiding activities	288	-	288	38,144
Other events				
Guiding activities	<u>7,488</u>	<u>-</u>	<u>7,488</u>	<u>50,576</u>
Adult Support				
Guiding activities	<u>7,695</u>	<u>-</u>	<u>7,695</u>	<u>7,898</u>
Marketing				
Guiding activities	1,246	-	1,246	-
Establishment costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>590</u>
	<u>1,246</u>	<u>-</u>	<u>1,246</u>	<u>590</u>

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

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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
	<u>3,756</u>	<u>1,078</u>	<u>4,834</u>	<u>10,035</u>
	<u>71,524</u>	<u>68,470</u>	<u>139,994</u>	<u>202,546</u>

6 Grantmaking

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

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
	<u>1,740</u>	<u>1,219</u>	<u>2,959</u>	<u>1,443</u>

8 Trustees' remuneration and expenses

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

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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).

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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 £
Cost or Valuation				
As at 1 January 2023 and 31 December 2023	971,312	29,628	26,607	1,027,547
Depreciation				
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
Net book value				
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.

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

..... continued

14 Creditors: Amounts falling due within one year

	2023 £	2022 £
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:

	2023 £	2022 £
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>

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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
	£	£	£	£	£
General Funds					
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
	<u>1,024,966</u>	<u>109,892</u>	<u>(73,264)</u>	<u>(7,000)</u>	<u>1,054,594</u>
Restricted Funds					
Jarman Centre	165,797	71,221	(69,689)	7,000	174,329
	<u>1,190,763</u>	<u>181,113</u>	<u>(142,953)</u>	<u>-</u>	<u>1,228,923</u>

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	<u>1,054,527</u>	<u>174,396</u>	<u>1,228,923</u>	<u>1,190,763</u>

