

GIRLGUIDING CAMBRIDGESHIRE WEST

England & Wales · Charity number 303348

Details

Other names	CAMBRIDGESHIRE WEST COUNTY OF THE GIRL GUIDES ASSOCIATION, CAMBRIDGESHIRE WEST GUIDE ASSOCIATION, COUNTY OF HUNTINGDON AND PETERBOROUGH GIRL GUIDES
Status	Registered
Legal form	Other
Registered	1971-01-04
Register	View on the Charity Commission register

Contact

Address	Unit 2 Grove Farm The Green Abbots Ripton Huntingdon Cambridg
Phone	01487773476
Email	office@girlguidingcambswest.co.uk
Website	www.girlguidingcambswest.co.uk

Activities

Objects: INSTRUCTION OF GIRLS OF ALL CLASSES IN THE PRINCIPLES OF DISCIPLINE,LOYALTY AND GOOD CITIZENSHIP.

Activities: Helps girls & young women to develop emotionally, mentally, physically & spiritually so that they can make a positive contribution to their community & the wider world.

Classification

- **How:** Provides Human Resources
- **What:** Education/training
- **Who:** Children/young People

Geography

- Cambridgeshire
- Peterborough City

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£100,767	£88,531	-	-
2023-12-31	£78,997	£70,756	-	-
2022-12-31	£83,498	£96,555	-	-
2021-12-31	£77,621	£65,802	-	-
2020-12-31	£334,482	£51,617	-	-

Trustees

Name	Role	Appointed
Rudy Boddington	Chair	2022-09-27
Annette Gedney		2022-09-27
Dawn Lyons		2025-07-27
Lucy Knights		2025-07-27
Molly Thorner		2021-03-25
Pauline King		2025-07-27
Susan Elizabeth Clayton		2022-06-09

Accounts

GIRLGUIDING CAMBRIDGESHIRE WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Carol Anne Dalton
Catherine Catterall
Julie Cox
Charlotte Cook
Molly Thorner
Annette Gedney
Rudy Boddington
Susan Clayton

Charity number

303348

Principal address

Unit 2, Grove Farm
Abbots Ripton
Huntingdon
Cambridgeshire
PE28 2PF

Independent examiner

Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Bankers

Barclays Bank Plc
114 High Street
Old Fletton
Peterborough
United Kingdom
PE2 8DP

Barclays Bank plc
The Pavement
Huntingdon
St. Ives
Cambridgeshire
United Kingdom
PE27 5AQ

United Trust Bank Limited
One Ropemaker Street
London
EC2Y 9AW

Cambridge & Counties Bank Limited
Charnwood Court
5B New Walk
Leicester
LE1 6TE

GIRLGUIDING CAMBRIDGESHIRE WEST

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GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objectives are that girls and young women can find their voice and build skills and confidence. They are inspired to discover the best in themselves and empowered to make a positive difference in their community. The policies adopted in furtherance of these objects are noted below and there has been no change in these during the year.

Girlguiding Cambridgeshire West, as part of Girlguiding UK, aims to help girls and young women to develop emotionally, mentally, and physically so that they can achieve their goals. We provide a place where they can just be themselves. They can make friends, learn skills and grow in confidence. We are a supportive community with solid foundations and a rich heritage that we can all lean on.

Activities – This is achieved through activities which are relevant to the age group and which encourage learning by doing, through working in groups, making their own decisions, having a balanced and varied programme, caring for each individual and sharing a commitment to a common standard.

The programmes are delivered by trained adult volunteers at regular meetings and other events. The leaders provide opportunities for the girls and young women to decide what they will do within a framework and support them to carry out their chosen activities. They ensure that each individual has the opportunity to develop through trying new things or doing them differently, and ensure that the programme is challenging and fun. Many enable the girls and young women to have residential experiences.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees of Girlguiding Cambridgeshire West 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 in Cambridgeshire West by promoting all aspects of Guiding within the county, both within the membership of just over 2,000 and in the wider community.

Girlguiding UK, as part of a worldwide movement, enables girls and young women to develop their full potential and to make a difference to the world. It achieves this through being an organisation where there is a girl-only safe environment. As a result the public has a great sense of trust in what we do, therefore is willing to help us achieve our aim.

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 which will be of benefit to their community and the wider world, in helping them to become responsible citizens. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making Guiding available to every girl and woman who wants to take part.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

2024 was a busy year with many events taking place such as County camp at Mollivers for guides with 59 girls attending.

International selection day, a joint event with Cambs East which has resulted in girls from both counties selected for Norway and Kenya.

767 girls attended three cinemas across the county to watch Inside out 2 and 1193 girls did the same for Moana 2 – it was amazing to see so many of us making a statement in uniform piling out of the cinemas to the amazement of the general public.

Connect 24 was an adult weekend for volunteers held at Hautbois House, it was a weekend of friendship, fun and training, 30 volunteers attended, some even grass sledging.

300 rainbows, brownies, guides and rangers attended with their leaders to our GLOW event which was a celebration of science and light, the girls did some amazing activities the fav was the glow in the dark slime, very messy.

With the help from the scouts we ran a weekend on the water for guides and rangers where 53 girls attended for canoeing and other water activities.

Our trainers have provided first response training on Zoom and face to face to ensure our volunteers are up to date with their qualifications and also run a GO training session and a county develop your skills training day which covered the promise, getting girls to make decisions, the new YL qualification and adapting the programme.

We have just celebrated 640 years of service at our annual award afternoon along with others receiving their thank you badges, good service and county sheaf awards, a fantastic achievement.

We have worked closely with the County Trefoil Guild and we are very grateful for all the support they have given us with our events.

It is still a challenge to recruit new volunteers and keep units open and recruit commissioners to run the districts and divisions.

We are still trying to negotiate some land to build a new activity centre in the county. After five years of hard work and much frustration and disappointment it has become a huge challenge for us.

As always, the success of the county is down to the amazing volunteers, we have who work with the county and run the units across the Divisions on a weekly basis which without them none of the above would happen

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Girlguiding Cambridgeshire West undertakes regular reviews of its risks and the steps to minimise these. All adult volunteer members undergo induction checks as per Girlguiding UK policy. Unit leaders complete a Leadership Qualification. Further training is available on an on-going basis. All leaders are required to keep themselves up to date with Girlguiding policies and procedures through reading, training and attendance at meetings etc.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The trustees who served during the period include:

Carol Anne Dalton

Catherine Catterall

Julie Cox

Julie Barker

(Resigned 5 February 2025)

Charlotte Cook

Molly Thorner

Annette Gedney

Rudy Boddington

Susan Clayton

Trustees are responsible for the recruitment and appointment of new trustees. It is ensured that all new trustees understand the workings and activities of the organisation.

Girlguiding Cambridgeshire West is part of Anglia Region of Girlguiding UK. The County structure consists of a Trustees Board and Operations Committee in accordance with the Girlguiding Cambridgeshire West Constitution. The two Boards include representatives of the 6 Divisions, County appointments and Trefoil Guild. Both Boards are chaired by the County Commissioner. Girlguiding Cambridgeshire West operates in accordance with all policies adopted by Girlguiding UK.

The trustees' report was approved by the Board of Trustees.

Carol Anne Dalton

Trustee

Dated: 2 June 2025

Catherine Catterall

Trustee

Dated: 2 June 2025

GIRLGUIDING CAMBRIDGESHIRE WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING CAMBRIDGESHIRE WEST

I report to the trustees on my examination of the financial statements of Girlguiding Cambridgeshire West (the charity) for the year ended 31 December 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Jackson FCA DChA
Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 2 June 2025

GIRLGUIDING CAMBRIDGESHIRE WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
<u>Income from:</u>						
Donations and legacies	3	43,873	-	-	43,873	45,096
Charitable activities	4	24,863	-	15,725	40,588	22,983
Investments	5	-	16,306	-	16,306	10,918
Total income		<u>68,736</u>	<u>16,306</u>	<u>15,725</u>	<u>100,767</u>	<u>78,997</u>
<u>Expenditure on:</u>						
Charitable activities	6	<u>66,329</u>	<u>-</u>	<u>22,202</u>	<u>88,531</u>	<u>70,756</u>
Net incoming/(outgoing) resources before transfers		2,407	16,306	(6,477)	12,236	8,241
Gross transfers between funds		<u>(977)</u>	<u>-</u>	<u>977</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		1,430	16,306	(5,500)	12,236	8,241
Fund balances at 1 January 2024		<u>21,115</u>	<u>374,332</u>	<u>52,908</u>	<u>448,355</u>	<u>440,114</u>
Fund balances at 31 December 2024		<u>22,545</u>	<u>390,638</u>	<u>47,408</u>	<u>460,591</u>	<u>448,355</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING CAMBRIDGESHIRE WEST

BALANCE SHEET

AS AT 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	894		534	
Cash at bank and in hand		462,792		451,895	
		<u>463,686</u>		<u>452,429</u>	
Creditors: amounts falling due within one year	11	(3,095)		(4,074)	
Net current assets			460,591		448,355
Net assets			<u>460,591</u>		<u>448,355</u>
Income funds					
Restricted funds	12	47,408		52,958	
Designated funds	13	390,638		374,332	
General unrestricted funds		22,545		21,065	
		<u>460,591</u>		<u>448,355</u>	

The accounts were approved by the Trustees on 2 June 2025.

Carol Anne Dalton
Trustee

Catherine Catterall
Trustee

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

Girlguiding Cambridgeshire West is an unincorporated charity, registered with the Charity Commission for England and Wales. The address of the registered office is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or as soon as the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.

Award payments are decided by an awards committee and are accounted for on the date that they are paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total	Unrestricted funds
	2024 £	2024 £	2023 £
Donations and gifts	20	20	2,144
CHQ membership subscriptions	43,853	43,853	42,952
	<u>43,873</u>	<u>43,873</u>	<u>45,096</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

4 Charitable activities

	2024 £	2023 £
Main Committee		
One-off events and badges	22,070	12,394
Outdoor activities	15,673	7,981
Training fees	2,793	1,153
	<u>40,536</u>	<u>21,528</u>
Sub Committee		
Building Fund	52	1,455
	<u>52</u>	<u>1,455</u>
Totals	<u>40,588</u>	<u>22,983</u>
Analysis by fund		
Unrestricted funds	24,863	13,547
Restricted funds	15,725	9,436
	<u>40,588</u>	<u>22,983</u>

5 Investments

	Designated funds £	Total 2024 £	Total 2023 £
Bank interest			
Main committee	16,306	16,306	10,918
	<u>16,306</u>	<u>16,306</u>	<u>10,918</u>
For the year ended 31 December 2023	<u>10,918</u>		<u>10,918</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

6 Charitable activities

	2024 £	2023 £
Direct costs - Main Committee		
CHQ membership subscriptions	364	1,346
Guider training (inc leadership packs)	1,690	805
Events	22,202	12,763
	<u>24,256</u>	<u>14,914</u>
Share of support costs (see note 7)	63,405	55,032
Share of governance costs (see note 7)	870	810
	<u>88,531</u>	<u>70,756</u>
Analysis by fund		
Unrestricted funds	66,329	57,993
Restricted funds	22,202	12,763
	<u>88,531</u>	<u>70,756</u>

7 Support costs

	Support costs £	Governance costs £	2024 £	2023 £
Staff costs	28,083	-	28,083	26,451
Travel, postage and telephone	951	-	951	846
Stationery, copying and printing expenses	2,039	-	2,039	1,765
One-off events	17,652	-	17,652	6,464
Sundries (inc Arts)	5,952	-	5,952	7,416
New office - rent and storage	8,728	-	8,728	12,090
Independent examiner's fees	-	870	870	810
	<u>63,405</u>	<u>870</u>	<u>64,275</u>	<u>55,842</u>
Analysed between				
Charitable activities	<u>63,405</u>	<u>870</u>	<u>64,275</u>	<u>55,842</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

8 Employees

The charity does not have any employees of its own. The staff costs noted below represent a recharge of salaries and wages from the region in respect of two people involved in providing either support to the governance of the charity, or support services to charitable activities.

Employment costs	2024 £	2023 £
Wages and salaries	28,083	26,451

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

Amounts falling due within one year:	2024 £	2023 £
Prepayments and accrued income	894	534

11 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals and deferred income	3,095	4,074

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds				Balance at 31 December 2024
	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£
County Headquarters	32,058	1,455	(3,353)	30,160	53	-	-	30,213
Events	17,511	4,597	(5,639)	16,469	15,443	(14,885)	-	17,027
Other	-	-	-	-	168	-	-	168
Region Sustainability Grant	6,716	3,334	(3,771)	6,279	62	(7,317)	976	-
	<u>56,285</u>	<u>9,386</u>	<u>(12,763)</u>	<u>52,908</u>	<u>15,726</u>	<u>(22,202)</u>	<u>976</u>	<u>47,408</u>

The County Headquarters fund represents money raised for new headquarters. The other restricted funds represent money held for the purposes of specific activities or groups.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2023	Incoming resources	Transfers	Balance at 1 January 2024	Incoming resources	Transfers
	£	£	£	£	£	£
Contingency fund	22,000	399	-	22,399	-	-
County Headquarters	341,414	10,519	-	351,933	16,306	-
County Archive	39	-	(39)	-	-	-
	<u>363,453</u>	<u>10,918</u>	<u>(39)</u>	<u>374,332</u>	<u>16,306</u>	<u>-</u>
	<u>363,453</u>	<u>10,918</u>	<u>(39)</u>	<u>374,332</u>	<u>16,306</u>	<u>-</u>

A designated fund has been set up for the purpose of building a new County Headquarters.

There is also a designated fund which is a contingency fund.

14 Analysis of net assets between funds

	Unrestricted funds 2024 £	Designated funds 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
Fund balances at 31 December 2024 are represented by:					
Current assets/(liabilities)	22,545	390,638	47,408	460,591	448,355
	<u>22,545</u>	<u>390,638</u>	<u>47,408</u>	<u>460,591</u>	<u>448,355</u>

15 Related party transactions

Owing to the nature of the charity's operations and the composition of the trustees being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions involving any such organisation are conducted at arms length and in accordance with the charity's financial regulations and normal procurement procedures.

In particular some of the trustees are involved with the running of individual guide units which are members of this charity, and some family members of those trustees will be guides in those units.

Accounts

GIRLGUIDING CAMBRIDGESHIRE WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2023

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Carol Anne Dalton
Catherine Catterall
Julie Cox
Julie Barker
Charlotte Cook
Molly Thorner
Annette Gedney
Rudy Boddington
Susan Clayton

Charity number

303348

Principal address

Unit 2, Grove Farm
Abbots Ripton
Huntingdon
Cambridgeshire
PE28 2PF

Independent examiner

Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
United Kingdom
PE2 6FZ

Bankers

Barclays Bank Plc
114 High Street
Old Fletton
Peterborough
United Kingdom
PE2 8DP

Barclays Bank plc
The Pavement
Huntingdon
St. Ives
Cambridgeshire
United Kingdom
PE27 5AQ

United Trust Bank Limited
One Ropemaker Street
London
EC2Y 9AW

Cambridge & Counties Bank Limited
Charnwood Court
5B New Walk
Leicester
LE1 6TE

GIRLGUIDING CAMBRIDGESHIRE WEST

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GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2023

The trustees present their annual report and financial statements for the year ended 31 December 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objectives are that girls and young women can find their voice and build skills and confidence. They are inspired to discover the best in themselves and empowered to make a positive difference in their community. The policies adopted in furtherance of these objects are noted below and there has been no change in these during the year.

Girlguiding Cambridgeshire West, as part of Girlguiding UK, aims to help girls and young women to develop emotionally, mentally, and physically so that they can achieve their goals. We provide a place where they can just be themselves. They can make friends, learn skills and grow in confidence. We are a supportive community with solid foundations and a rich heritage that we can all lean on.

Activities – This is achieved through activities which are relevant to the age group and which encourage learning by doing, through working in groups, making their own decisions, having a balanced and varied programme, caring for each individual and sharing a commitment to a common standard.

The programmes are delivered by trained adult volunteers at regular meetings and other events. The leaders provide opportunities for the girls and young women to decide what they will do within a framework and support them to carry out their chosen activities. They ensure that each individual has the opportunity to develop through trying new things or doing them differently, and ensure that the programme is challenging and fun. Many enable the girls and young women to have residential experiences.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees of Girlguiding Cambridgeshire West 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 in Cambridgeshire West by promoting all aspects of Guiding within the county, both within the membership of just over 2,000 and in the wider community.

Girlguiding UK, as part of a worldwide movement, enables girls and young women to develop their full potential and to make a difference to the world. It achieves this through being an organisation where there is a girl-only safe environment. As a result the public has a great sense of trust in what we do, therefore is willing to help us achieve our aim.

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 which will be of benefit to their community and the wider world, in helping them to become responsible citizens. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making Guiding available to every girl and woman who wants to take part.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Achievements and performance

In 2023 the numbers of members slowly crept up but, as advised in the 2022 Trustees Report, we had to increase our annual membership subscription in 2023. During the year work was undertaken to review our overheads which resulted in an office move in December 2023 at a reduced level of rent. We also looked at our paid staffing levels which resulted in a reduction in hours worked (volunteered by the staff) from 1 January 2024. This will mean that we can slightly reduce our membership subscriptions in 2024.

With the pandemic largely behind us we were able to undertake a wide range of activities for the girls to supplement those offered within their individual areas and Districts. Through our programme of activities girls can earn badges and awards with the highest being the Gold Award. Since its inception many of our girls have achieved this award and so we held a party for 80 of them to celebrate their achievement. Plenty of food, party games and a disco was enjoyed by all. We held a joint STEM day for guides and rangers with a separate one for Rainbows. Their enthusiasm and ingenuity was brilliant. Guides also had the opportunity to do canoeing at Holt Island in St Ives. All sections had the chance to go to see The Little Mermaid at 3 cinemas across the County and the year ended with a Silent Disco at Peterborough Cathedral. So many wanted to go we had to lay on extra sessions.

None of the above could happen without the dedication of our wonderful volunteers. To recognise their contributions we held a Volunteers Awards afternoon in January. We celebrated over 770 years of girlguiding volunteering with two ladies receiving their 50 year awards. We also presented 2 Golden Sheath awards (the highest in the County for performance), 6 Good Service Brooches and 8 Thank you badges. We also had a volunteers afternoon tea at Brampton Golf Club.

Volunteer training has continued throughout the year with specific emphasis on our new branding, first aid and mentoring.

We have continued with regular newsletters and communication through various social media mediums to keep in touch with our adult members.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Girlguiding Cambridgeshire West undertakes regular reviews of its risks and the steps to minimise these. All adult volunteer members undergo induction checks as per Girlguiding UK policy. Unit leaders complete a Leadership Qualification. Further training is available on an on-going basis. All leaders are required to keep themselves up to date with Girlguiding policies and procedures through reading, training and attendance at meetings etc.

Structure, governance and management

The trustees are listed on the information page of these accounts. Trustees are responsible for the recruitment and appointment of new trustees. It is ensured that all new trustees understand the workings and activities of the organisation.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

Girlguiding Cambridgeshire West is part of Anglia Region of Girlguiding UK. The County structure consists of a Trustees Board and Operations Committee in accordance with the Girlguiding Cambridgeshire West Constitution. The two Boards include representatives of the 6 Divisions, County appointments and Trefoil Guild. Both Boards are chaired by the County Commissioner. Girlguiding Cambridgeshire West operates in accordance with all policies adopted by Girlguiding UK.

The trustees' report was approved by the Board of Trustees.

Carol Anne Dalton

Trustee

Dated: 9 July 2024

Catherine Catterall

Trustee

Dated: 9 July 2024

GIRLGUIDING CAMBRIDGESHIRE WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING CAMBRIDGESHIRE WEST

I report to the trustees on my examination of the financial statements of Girlguiding Cambridgeshire West (the charity) for the year ended 31 December 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Jackson FCA DChA
Azets Audit Services
Westpoint
Lynch Wood
Peterborough
Cambridgeshire
PE2 6FZ
United Kingdom

Dated: 16 July 2024

GIRLGUIDING CAMBRIDGESHIRE WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2023

	Notes	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
<u>Income from:</u>						
Donations and legacies	3	45,096	-	-	45,096	32,965
Charitable activities	4	13,547	-	9,436	22,983	45,904
Investments	5	-	10,918	-	10,918	4,629
Total income		<u>58,643</u>	<u>10,918</u>	<u>9,436</u>	<u>78,997</u>	<u>83,498</u>
<u>Expenditure on:</u>						
Charitable activities	6	<u>57,993</u>	<u>-</u>	<u>12,763</u>	<u>70,756</u>	<u>96,555</u>
Net incoming/(outgoing) resources before transfers		650	10,918	(3,327)	8,241	(13,057)
Gross transfers between funds		<u>39</u>	<u>(39)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net income/(expenditure) for the year/ Net movement in funds		689	10,879	(3,327)	8,241	(13,057)
Fund balances at 1 January 2023		<u>20,376</u>	<u>363,453</u>	<u>56,285</u>	<u>440,114</u>	<u>453,171</u>
Fund balances at 31 December 2023		<u>21,065</u>	<u>374,332</u>	<u>52,958</u>	<u>448,355</u>	<u>440,114</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING CAMBRIDGESHIRE WEST

BALANCE SHEET

AS AT 31 DECEMBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	10	534		193	
Cash at bank and in hand		451,895		441,558	
		<u>452,429</u>		<u>441,751</u>	
Creditors: amounts falling due within one year	11	(4,074)		(1,637)	
Net current assets			448,355		440,114
Net assets			<u>448,355</u>		<u>440,114</u>
Income funds					
Restricted funds	12	52,958		56,285	
Designated funds	13	374,332		363,454	
General unrestricted funds		21,065		20,376	
		<u>448,355</u>		<u>440,114</u>	

The accounts were approved by the Trustees on 9 July 2024.

Carol Anne Dalton
Trustee

Catherine Catterall
Trustee

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

Charity information

Girlguiding Cambridgeshire West is an unincorporated charity, registered with the Charity Commission for England and Wales. The address of the registered office is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or as soon as the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.

Award payments are decided by an awards committee and are accounted for on the date that they are paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total	Unrestricted funds
	2023	2023	2022
	£	£	£
Donations and gifts	2,144	2,144	80
CHQ membership subscriptions	42,952	42,952	32,885
	<u> </u>	<u> </u>	<u> </u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

4 Charitable activities

	2023 £	2022 £
Main Committee		
One-off events and badges	12,394	4,096
Outdoor activities	7,981	39,866
Training fees	1,153	1,838
	<u>21,528</u>	<u>45,800</u>
Sub Committee		
Building Fund	1,455	104
	<u>1,455</u>	<u>104</u>
Totals	<u>22,983</u>	<u>45,904</u>
Analysis by fund		
Unrestricted funds	13,547	5,934
Restricted funds	9,436	39,970
	<u>22,983</u>	<u>45,904</u>

5 Investments

	Designated funds £	Total 2023 £	Total 2022 £
Bank interest			
Main committee	10,918	10,918	4,629
	<u>10,918</u>	<u>10,918</u>	<u>4,629</u>
For the year ended 31 December 2022	<u>4,629</u>		<u>4,629</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

6 Charitable activities

	2023 £	2022 £
Direct costs - Main Committee		
CHQ membership subscriptions	1,346	413
Guider training (inc leadership packs)	805	2,190
Events	12,763	49,837
	<u>14,914</u>	<u>52,440</u>
Share of support costs (see note 7)	55,032	43,365
Share of governance costs (see note 7)	810	750
	<u>70,756</u>	<u>96,555</u>
Analysis by fund		
Unrestricted funds	57,993	46,662
Restricted funds	12,763	49,893
	<u>70,756</u>	<u>96,555</u>

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Staff costs	26,451	-	26,451	26,518
Travel, postage and telephone	846	-	846	482
Stationery, copying and printing expenses	1,765	-	1,765	2,489
One-off events	6,464	-	6,464	2,585
Sundries (inc Arts)	7,416	-	7,416	4,955
New office - rent and storage	12,090	-	12,090	6,336
Independent examiner's fees	-	810	810	750
	<u>55,032</u>	<u>810</u>	<u>55,842</u>	<u>44,115</u>
Analysed between				
Charitable activities	<u>55,032</u>	<u>810</u>	<u>55,842</u>	<u>44,115</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

8 Employees

The charity does not have any employees of its own. The staff costs noted below represent a recharge of salaries and wages from the region in respect of two people involved in providing either support to the governance of the charity, or support services to charitable activities.

Employment costs	2023 £	2022 £
Wages and salaries	26,451	26,518

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

Amounts falling due within one year:	2023 £	2022 £
Prepayments and accrued income	534	193

11 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	4,074	1,637

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 1 January 2023	Incoming resources	Resources expended	Balance at 31 December 2023
	£	£	£	£	£	£	£
County Headquarters	39,722	104	(7,768)	32,058	1,455	(3,353)	30,160
Events	18,255	39,810	(40,554)	17,511	4,597	(5,639)	16,469
Other	-	56	(56)	-	-	-	-
Region Sustainability Grant	8,231	-	(1,515)	6,716	3,334	(3,771)	6,279
	<u>66,208</u>	<u>39,970</u>	<u>(49,893)</u>	<u>56,285</u>	<u>9,386</u>	<u>(12,763)</u>	<u>52,958</u>

The County Headquarters fund represents money raised for new headquarters. The other restricted funds represent money held for the purposes of specific activities or groups.

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2022	Incoming resources1	Balance at 1 January 2023	Incoming resources	Transfers	Balance at 31 December 2023
	£	£	£	£	£	£
Contingency fund	22,000	-	22,000	399	-	22,399
County Headquarters	336,785	4,629	341,414	10,519	-	351,933
County Archive	39	-	39	-	(39)	-
	<u>358,824</u>	<u>4,629</u>	<u>363,453</u>	<u>10,918</u>	<u>(39)</u>	<u>374,332</u>

A designated fund has been set up for the purpose of building a new County Headquarters.

There is also a designated fund which is a contingency fund.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Designated funds 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
Fund balances at 31 December 2023 are represented by:					
Current assets/(liabilities)	21,065	374,332	52,958	448,355	440,114
	<u>21,065</u>	<u>374,332</u>	<u>52,958</u>	<u>448,355</u>	<u>440,114</u>

15 Related party transactions

Owing to the nature of the charity's operations and the composition of the trustees being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions involving any such organisation are conducted at arms length and in accordance with the charity's financial regulations and normal procurement procedures.

In particular some of the trustees are involved with the running of individual guide units which are members of this charity, and some family members of those trustees will be guides in those units.

During the year £nil purchases were made to Catterall's Coaches, who are a related party to the charity (2022 - £15,450). All purchases were made in line with the above policy. There was no balance outstanding at the year end (2022 - £nil).

Accounts

GIRLGUIDING CAMBRIDGESHIRE WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Carol Anne Dalton	
	Catherine Catterall	
	Julie Cox	
	Julie Barker	
	Charlotte Cook	
	Molly Thorner	
	Annette Gedney	(Appointed 27 September 2022)
	Rudy Boddington	(Appointed 27 September 2022)
	Susan Clayton	(Appointed 9 June 2022)
Charity number	303348	
Principal address	Unit 1, Green Farm Abbots Ripton Huntingdon Cambridgeshire PE28 2PF	
Independent examiner	Azets Audit Services Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP	
Bankers	Barclays Bank Plc 114 High Street Old Fletton Peterborough United Kingdom PE2 8DP	
	Barclays Bank plc The Pavement Huntingdon St. Ives Cambridgeshire United Kingdom PE27 5AQ	
	United Trust Bank Limited One Ropemaker Street London EC2Y 9AW	
	Cambridge & Counties Bank Limited Charnwood Court 5B New Walk Leicester LE1 6TE	

GIRLGUIDING CAMBRIDGESHIRE WEST

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GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2022

The trustees present their annual report and financial statements for the year ended 31 December 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objectives are that girls and young women can find their voice and build skills and confidence. They are inspired to discover the best in themselves and empowered to make a positive difference in their community. The policies adopted in furtherance of these objects are noted below and there has been no change in these during the year.

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees of Girlguiding Cambridgeshire West 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 in Cambridgeshire West by promoting all aspects of Guiding within the county, both within the membership of just over 2,000 and in the wider community.

Girlguiding UK, as part of a worldwide movement, enables girls and young women to develop their full potential and to make a difference to the world. It achieves this through being an organisation where there is a girl-only safe environment. As a result the public has a great sense of trust in what we do, therefore is willing to help us achieve our aim.

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 which will be of benefit to their community and the wider world, in helping them to become responsible citizens. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making Guiding available to every girl and woman who wants to take part.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Achievements and performance

In 2022 we were finally able to return to more normal guiding following the worst of the pandemic. Numbers of members started to slowly improve although there was a bit of a dip towards the end of the year. In order to help units we kept the 2022 membership subscription County element the same as 2021 but with still low numbers budgets were tight. Membership subscriptions will have to increase in 2023.

We at long last were able to undertake many more face to face activities. Specifically for our adult volunteers we held a joint training day with Girlguiding Cambridgeshire East and Girlguiding Bedfordshire, a Commissioner's training day and an awards afternoon to recognise the fantastic work our volunteers do to support the girls. We held an advisor's event in October to discuss what we offered to the County and how we should move forward. Other training carried out included mentoring, First Response, programme and recruitment. Finally some adult volunteers represented the County at the Platinum Jubilee concert in London and at the Christmas Carol service at St Johns Baptist Church, Peterborough which was a satellite service in connection with the Princess of Wales main service in Westminster Abbey.

It was fantastic to be able to offer our girls some great events to take part in. These included in May 2022 a sleepover for Brownies at the Leicester Space Centre, and a trip to Whipsnade Zoo for the Rainbows. In June we held a Queen's Platinum Jubilee funday at Yaxley which included dancing, activities and a bouncy castle. In August all sections had the opportunity to take part in a joint camp with Girlguiding Cambridgeshire East at Hautbois House, Norfolk. In December over 1000 girls and volunteers attended a special showing of the Matilda film in Peterborough, Huntingdon and St Neots. During the year we joined up with Woodgreen animal rescue charity for a challenge to better understand how to look after animals both domestic and wild. This started with a competition to design a badge with the winning design being judged by the County Commissioners and a representative from Woodgreen.

We have continued with regular newsletters and entries on various social media platforms to keep in touch with our adult members.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Girlguiding Cambridgeshire West undertakes regular reviews of its risks and the steps to minimise these. All adult volunteer members undergo induction checks as per Girlguiding UK policy. Unit leaders complete a Leadership Qualification. Further training is available on an on-going basis. All leaders are required to keep themselves up to date with Girlguiding policies and procedures through reading, training and attendance at meetings etc.

Structure, governance and management

The trustees are listed on the information page of these accounts. Trustees are responsible for the recruitment and appointment of new trustees. It is ensured that all new trustees understand the workings and activities of the organisation.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2022

Girlguiding Cambridgeshire West is part of Anglia Region of Girlguiding UK. The County structure consists of a Trustees Board and Operations Committee in accordance with the Girlguiding Cambridgeshire West Constitution. The two Boards include representatives of the 6 Divisions, County appointments and Trefoil Guild. Both Boards are chaired by the County Commissioner. Girlguiding Cambridgeshire West operates in accordance with all policies adopted by Girlguiding UK.

The trustees' report was approved by the Board of Trustees.

Carol Anne Dalton

Trustee

Dated: 25 May 2023

Catherine Catterall

Trustee

Dated: 25 May 2023

GIRLGUIDING CAMBRIDGESHIRE WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING CAMBRIDGESHIRE WEST

I report to the trustees on my examination of the financial statements of Girlguiding Cambridgeshire West (the charity) for the year ended 31 December 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Jackson FCA DChA
Azets Audit Services
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 31 May 2023

GIRLGUIDING CAMBRIDGESHIRE WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted funds	Endowment funds designated	Restricted funds	Total	Unrestricted funds	Endowment funds designated	Restricted funds	Total
	Notes	2022 £	2022 £	2022 £	2022 £	2021 £	2021 £	2021 £	2021 £
Income from:									
Donations and legacies	3	32,965	-	-	32,965	28,130	13,963	-	42,093
Charitable activities	4	5,934	-	39,970	45,904	18,231	-	14,475	32,706
Investments	5	-	4,629	-	4,629	-	2,822	-	2,822
Total income		<u>38,899</u>	<u>4,629</u>	<u>39,970</u>	<u>83,498</u>	<u>46,361</u>	<u>16,785</u>	<u>14,475</u>	<u>77,621</u>
Expenditure on:									
Charitable activities	6	<u>46,662</u>	<u>-</u>	<u>49,893</u>	<u>96,555</u>	<u>45,677</u>	<u>-</u>	<u>20,125</u>	<u>65,802</u>
Net (expenditure)/income for the year/ Net movement in funds		(7,763)	4,629	(9,923)	(13,057)	684	16,785	(5,650)	11,819
Net (expenditure)/income for the year/ Net movement in funds		(7,763)	4,629	(9,923)	(13,057)	684	16,785	(5,650)	11,819
Fund balances at 1 January 2022		<u>28,139</u>	<u>358,824</u>	<u>66,208</u>	<u>453,171</u>	<u>27,455</u>	<u>342,039</u>	<u>71,858</u>	<u>441,352</u>
Fund balances at 31 December 2022		<u><u>20,376</u></u>	<u><u>363,453</u></u>	<u><u>56,285</u></u>	<u><u>440,114</u></u>	<u><u>28,139</u></u>	<u><u>358,824</u></u>	<u><u>66,208</u></u>	<u><u>453,171</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING CAMBRIDGESHIRE WEST

BALANCE SHEET

AS AT 31 DECEMBER 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	10	193		1,056	
Cash at bank and in hand		441,558		452,900	
		<u>441,751</u>		<u>453,956</u>	
Creditors: amounts falling due within one year	11	(1,637)		(785)	
Net current assets			440,114		453,171
Net assets			<u>440,114</u>		<u>453,171</u>
Income funds					
Restricted funds	12	56,285		66,208	
Designated funds	13	363,453		358,825	
General unrestricted funds		20,376		28,139	
		<u>440,114</u>		<u>453,171</u>	

The accounts were approved by the Trustees on 25 May 2023.

Carol Anne Dalton
Trustee

Catherine Catterall
Trustee

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

Charity information

Girlguiding Cambridgeshire West is an unincorporated charity, registered with the Charity Commission for England and Wales. The address of the registered office is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or as soon as the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period in which it is incurred and includes attributable VAT which cannot be recovered.

Award payments are decided by an awards committee and are accounted for on the date that they are paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total	Unrestricted funds	Endowment funds designated	Total
	2022	2022	2021	2021	2021
	£	£	£	£	£
Donations and gifts	80	80	48	-	48
Legacies receivable	-	-	-	13,963	13,963
CHQ membership subscriptions	32,885	32,885	28,082	-	28,082
	<u>32,965</u>	<u>32,965</u>	<u>28,130</u>	<u>13,963</u>	<u>42,093</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

4 Charitable activities

	2022 £	2021 £
Main Committee		
One-off events and badges	4,096	7,437
Outdoor activities	39,866	14,271
Training fees	1,838	690
Refunds for international expenditure	-	10,104
	<u>45,800</u>	<u>32,502</u>
Sub Committee		
Building Fund	104	204
	<u>104</u>	<u>204</u>
Totals	<u>45,904</u>	<u>32,706</u>
Analysis by fund		
Unrestricted funds	5,934	18,231
Restricted funds	39,970	14,475
	<u>45,904</u>	<u>32,706</u>

5 Investments

	Designated funds £	Total 2022 £	Total 2021 £
Bank interest			
Main committee	4,629	4,629	2,822
	<u>4,629</u>	<u>4,629</u>	<u>2,822</u>
For the year ended 31 December 2021	<u>2,822</u>		<u>2,822</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

6 Charitable activities

	2022 £	2021 £
Direct costs - Main Committee		
CHQ membership subscriptions	413	340
Guider training (inc leadership packs)	2,190	637
Events	49,837	19,606
Outdoor activities	-	92
	<u>52,440</u>	<u>20,675</u>
Share of support costs (see note 7)	43,365	44,467
Share of governance costs (see note 7)	750	660
	<u>96,555</u>	<u>65,802</u>
Analysis by fund		
Unrestricted funds	46,662	45,677
Restricted funds	49,893	20,125
	<u>96,555</u>	<u>65,802</u>

7 Support costs

	Support costs £	Governance costs £	2022 £	2021 £
Staff costs	26,518	-	26,518	26,523
Travel, postage and telephone	482	-	482	1,039
Stationery, copying and printing expenses	2,489	-	2,489	1,423
One-off events	2,585	-	2,585	1,615
Sundries (inc Arts)	4,955	-	4,955	7,531
New office - rent and storage	6,336	-	6,336	6,336
Independent examiner's fees	-	750	750	660
	<u>43,365</u>	<u>750</u>	<u>44,115</u>	<u>45,127</u>
Analysed between				
Charitable activities	<u>43,365</u>	<u>750</u>	<u>44,115</u>	<u>45,127</u>

8 Trustees

During the year, expenses of £1,058 were paid to five trustees (2021 - £1,523).

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

9 Employees

The charity does not have any employees of its own. The staff costs noted below represent a recharge of salaries and wages from the region in respect of two people involved in providing either support to the governance of the charity, or support services to charitable activities.

Employment costs	2022 £	2021 £
Wages and salaries	26,518	26,523

10 Debtors

Amounts falling due within one year:	2022 £	2021 £
Prepayments and accrued income	193	1,056

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	1,637	785

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Balance at 1 January 2021	Incoming resources	Resources expended	Balance at 1 January 2022	Incoming resources	Resources expended	Balance at 31 December 2022
	£	£	£	£	£	£	£
County							
Headquarters	46,026	204	(6,508)	39,722	104	(7,768)	32,058
Events	17,581	9,938	(9,264)	18,255	39,810	(40,554)	17,511
Growing							
Guiding	1,292	-	(1,292)	-	-	-	-
Training	1,325	-	(1,325)	-	-	-	-
Other	-	519	(519)	-	56	(56)	-
Region							
Sustainability							
Grant	5,634	3,814	(1,217)	8,231	-	(1,515)	6,716
	<u>71,858</u>	<u>14,475</u>	<u>(20,125)</u>	<u>66,208</u>	<u>39,970</u>	<u>(49,893)</u>	<u>56,285</u>

The County Headquarters fund represents money raised for new headquarters. The other restricted funds represent money held for the purposes of specific activities or groups.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			
	Balance at 1 January 2021	Incoming resources	Balance at 1 January 2022	Incoming resources
	£	£	£	£
Contingency fund	22,000	-	22,000	-
County Headquarters	320,000	16,785	336,785	4,629
County Archive	39	-	39	-
	<u>342,039</u>	<u>16,785</u>	<u>358,824</u>	<u>4,629</u>
				<u>363,453</u>

A designated fund has been set up for the purpose of building a new County Headquarters.

There is also a designated fund which is a contingency fund.

14 Analysis of net assets between funds

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
Fund balances at 31 December 2022 are represented by:					
Current assets/(liabilities)	<u>20,376</u>	<u>363,453</u>	<u>56,285</u>	<u>440,114</u>	<u>453,171</u>
	<u>20,376</u>	<u>363,453</u>	<u>56,285</u>	<u>440,114</u>	<u>453,171</u>

15 Related party transactions

Owing to the nature of the charity's operations and the composition of the trustees being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions involving any such organisation are conducted at arms length and in accordance with the charity's financial regulations and normal procurement procedures.

In particular some of the trustees are involved with the running of individual guide units which are members of this charity, and some family members of those trustees will be guides in those units.

During the year £15,450 of purchases were made to Catterall's Coaches, who are a related party to the charity (2021 - £nil). All purchases were made in line with the above policy. There was no balance outstanding at the year end (2021 - £nil).

Accounts

GIRLGUIDING CAMBRIDGESHIRE WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2021

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Carol Anne Dalton Catherine Catterall Julie Cox Julie Barker Charlotte Cook Lynne Taylor Carol Warren Molly Thorner	(Appointed 25 March 2021)
Charity number	303348	
Principal address	Unit 1, Green Farm Abbots Ripton Huntingdon Cambridgeshire PE28 2PF	
Independent examiner	Azets Ruthlyn House 90 Lincoln Road Peterborough Cambridgeshire United Kingdom PE1 2SP	
Bankers	Barclays Bank Plc 114 High Street Old Fletton Peterborough United Kingdom PE2 8DP Barclays Bank plc The Pavement Huntingdon St. Ives Cambridgeshire United Kingdom PE27 5AQ United Trust Bank Limited One Ropemaker Street London EC2Y 9AW Cambridge & Counties Bank Limited Charnwood Court 5B New Walk Leicester LE1 6TE	

GIRLGUIDING CAMBRIDGESHIRE WEST

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GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their annual report and financial statements for the year ended 31 December 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objectives are that girls and young women can find their voice and build skills and confidence. They are inspired to discover the best in themselves and empowered to make a positive difference in their community. The policies adopted in furtherance of these objects are noted below and there has been no change in these during the year.

Girlguiding Cambridgeshire West, as part of Girlguiding UK, aims to help girls and young women to develop emotionally, mentally, and physically so that they can achieve their goals. We provide a place where they can just be themselves. They can make friends, learn skills and grow in confidence. We are a supportive community with solid foundations and a rich heritage that we can all lean on.

Activities – This is achieved through activities which are relevant to the age group and which encourage learning by doing, through working in groups, making their own decisions, having a balanced and varied programme, caring for each individual and sharing a commitment to a common standard.

The programmes are delivered by trained adult volunteers at regular meetings and other events. The leaders provide opportunities for the girls and young women to decide what they will do within a framework and support them to carry out their chosen activities. They ensure that each individual has the opportunity to develop through trying new things or doing them differently, and ensure that the programme is challenging and fun. Many enable the girls and young women to have residential experiences.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees of Girlguiding Cambridgeshire West 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 in Cambridgeshire West by promoting all aspects of Guiding within the county, both within the membership of just over 2,000 and in the wider community.

Girlguiding UK, as part of a worldwide movement, enables girls and young women to develop their full potential and to make a difference to the world. It achieves this through being an organisation where there is a girl-only safe environment. As a result the public has a great sense of trust in what we do, therefore is willing to help us achieve our aim.

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 which will be of benefit to their community and the wider world, in helping them to become responsible citizens. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making Guiding available to every girl and woman who wants to take part.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Achievements and performance

2021 saw us coming out of the harsh lockdowns of 2020. Covid was still a major issue but some normality returned as government restrictions allowed. Many units were meeting on Zoom as leaders became more confident with the medium. Towards the middle of the year some face to face activities were resumed and from September all units were allowed to meet face to face. Numbers continued to drop during 2021 although this had slowed down and finally turned the corner in the Autumn term. This however will have another adverse effect on membership subscriptions in 2022. The combination of lower numbers in 2020/2021, the fact that the County did not increase its element of the membership subscriptions in 2021 which will also be repeated in 2022, has meant that in year budgets have been tight.

Despite Covid we offered a number of activities during the year, many virtual, to keep adults and girls engaged. These included a virtual guide badge day, virtual awards afternoon, virtual camp including live face to face activities on the water at Grafham and sessions with the Royal Navy. There was a Ranger and Young Leader Funday for 14-18 year olds. This included team building with the Royal Navy and cooking outdoors. In December over 900 girls and adults had a showing of the new Disney film Encanto at 3 cinemas across the County.

For adults we had many on line and then face to face meetings to keep everyone encouraged and engaged. We also held a get together of county officials and advisors to refocus and revalidate our plans for the future. By holding it outside many felt comfortable to attend.

Some face to face training resumed later in the year but training on Zoom proved popular.

The monthly County newsletter continued throughout the year as a primary method of keeping in touch with all the adult members.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Girlguiding Cambridgeshire West undertakes regular reviews of its risks and the steps to minimise these. All adult volunteer members undergo induction checks as per Girlguiding UK policy. Unit leaders complete a Leadership Qualification. Further training is available on an on-going basis. All leaders are required to keep themselves up to date with Girlguiding policies and procedures through reading, training and attendance at meetings etc.

Structure, governance and management

The trustees are listed on the information page of these accounts. Trustees are responsible for the recruitment and appointment of new trustees. It is ensured that all new trustees understand the workings and activities of the organisation.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Girlguiding Cambridgeshire West is part of Anglia Region of Girlguiding UK. During 2020 the County structure was reviewed and reorganised on the appointment of the new County Commissioners. The original executive committee was split into Trustees Board and Operations Board and the Constitution was revised and approved by Anglia Region. The two Boards include representatives of the 6 Divisions, County appointments and Trefoil Guild. Both Boards are chaired by the County Commissioner. Girlguiding Cambridgeshire West operates in accordance with all policies adopted by Girlguiding UK.

The trustees' report was approved by the Board of Trustees.

Carol Anne Dalton

Trustee

Dated: 8 October 2022

Catherine Catterall

Trustee

Dated: 8 October 2022

GIRLGUIDING CAMBRIDGESHIRE WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING CAMBRIDGESHIRE WEST

I report to the trustees on my examination of the financial statements of Girlguiding Cambridgeshire West (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Jackson FCA DChA
Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 18 October 2022

GIRLGUIDING CAMBRIDGESHIRE WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2021

		Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
<u>Income from:</u>						
Donations and legacies	3	28,130	13,963	-	42,093	307,549
Charitable activities	4	18,231	-	14,475	32,706	25,249
Investments	5	-	2,822	-	2,822	1,684
Total income		<u>46,361</u>	<u>16,785</u>	<u>14,475</u>	<u>77,621</u>	<u>334,482</u>
<u>Expenditure on:</u>						
Charitable activities	6	<u>45,677</u>	<u>-</u>	<u>20,125</u>	<u>65,802</u>	<u>51,617</u>
Net income/(expenditure) for the year/ Net movement in funds		684	16,785	(5,650)	11,819	282,865
Fund balances at 1 January 2021		<u>27,455</u>	<u>342,039</u>	<u>71,858</u>	<u>441,352</u>	<u>158,487</u>
Fund balances at 31 December 2021		<u><u>28,139</u></u>	<u><u>358,824</u></u>	<u><u>66,208</u></u>	<u><u>453,171</u></u>	<u><u>441,352</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING CAMBRIDGESHIRE WEST

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Debtors	10	1,056		266,921	
Cash at bank and in hand		452,900		175,108	
		<u>453,956</u>		<u>442,029</u>	
Creditors: amounts falling due within one year	11	(785)		(677)	
Net current assets			453,171		441,352
Net assets			<u>453,171</u>		<u>441,352</u>
Income funds					
Restricted funds	12	66,208		71,858	
Designated funds	13	358,824		342,040	
General unrestricted funds		28,139		27,455	
		<u>453,171</u>		<u>441,352</u>	

The accounts were approved by the Trustees on 8 October 2022.

Carol Anne Dalton
Trustee

Catherine Catterall
Trustee

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Girlguiding Cambridgeshire West is an unincorporated charity, registered with the Charity Commission for England and Wales. The address of the registered office is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Legacies are recognised on receipt or as soon as the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Expenditure is recognised in the period in which it is incurred and include attributable VAT which cannot be recovered.

Award payments are decided by an awards committee and are accounted for on the date that they are paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Endowment funds designated	Restricted funds	Total	Total
	2021	2021	2021	2021	2020
	£	£	£	£	£
Donations and gifts	48	-	-	48	39
Legacies receivable	-	13,963	-	13,963	265,000
CHQ membership subscriptions	28,082	-	-	28,082	42,510
	<u>28,130</u>	<u>13,963</u>	<u>-</u>	<u>42,093</u>	<u>307,549</u>
For the year ended 31 December 2020	<u>42,510</u>	<u>265,039</u>	<u>-</u>		<u>307,549</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

4 Charitable activities

	2021 £	2020 £
Main Committee		
One-off events and badges	7,437	11,907
Outdoor activities	14,271	11,048
Training fees	690	512
Refunds for international expenditure	10,104	-
	<u>32,502</u>	<u>23,467</u>
Sub Committee		
Building Fund	204	1,782
	<u>204</u>	<u>1,782</u>
Totals	<u>32,706</u>	<u>25,249</u>
Analysis by fund		
Unrestricted funds	18,231	12,419
Restricted funds	14,475	12,830
	<u>32,706</u>	<u>25,249</u>

5 Investments

	Unrestricted funds £	Designated funds £	Total 2021 £	Total 2020 £
Bank interest				
Main committee	-	2,822	2,822	1,684
	<u>-</u>	<u>2,822</u>	<u>2,822</u>	<u>1,684</u>
For the year ended 31 December 2020	<u>1,684</u>	<u>-</u>		<u>1,684</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

6 Charitable activities

	2021 £	2020 £
Direct costs - Main Committee		
CHQ membership subscriptions	340	368
Guider training (inc leadership packs)	637	270
Events	19,606	4,989
Outdoor activities	92	44
	<u>20,675</u>	<u>5,671</u>
Share of support costs (see note 7)	44,467	45,316
Share of governance costs (see note 7)	660	630
	<u>65,802</u>	<u>51,617</u>
Analysis by fund		
Unrestricted funds	45,677	44,781
Restricted funds	20,125	6,836
	<u>65,802</u>	<u>51,617</u>

7 Support costs

	Support costs £	Governance costs £	2021 £	2020 £
Staff costs	26,523	-	26,523	23,612
Travel, postage and telephone	1,039	-	1,039	783
Stationery, copying and printing expenses	1,423	-	1,423	1,141
One-off events	1,615	-	1,615	1,960
Sundries (inc Arts)	7,531	-	7,531	11,871
New office - rent and storage	6,336	-	6,336	5,949
Independent examiner's fees	-	660	660	630
	<u>44,467</u>	<u>660</u>	<u>45,127</u>	<u>45,946</u>
Analysed between				
Charitable activities	<u>44,467</u>	<u>660</u>	<u>45,127</u>	<u>45,946</u>

8 Trustees

During the year, expenses of £1,523 were paid to two trustees (2020 - £1,347).

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

9 Employees

The charity does not have any employees of its own. The staff costs noted below represent a recharge of salaries and wages from the region in respect of two people involved in providing either support to the governance of the charity, or support services to charitable activities.

Employment costs	2021 £	2020 £
Wages and salaries	26,523	23,612

10 Debtors

Amounts falling due within one year:	2021 £	2020 £
Prepayments and accrued income	1,056	266,921

11 Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	785	677

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2021 £	Movement in funds Incoming resources £	Resources expended £	Balance at 31 December 2021 £
County Headquarters	46,026	204	(6,508)	39,722
Events	17,581	9,938	(9,264)	18,255
Growing Guiding	1,292	-	(1,292)	-
Training	1,325	-	(1,325)	-
Other	-	519	(519)	-
Region Sustainability Grant	5,634	3,814	(1,217)	8,231
	71,858	14,475	(20,125)	66,208

The County Headquarters fund represents money raised for new headquarters. The other restricted funds represent money held for the purposes of specific activities or groups.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2021

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 January 2020	Incoming resources	Transfers	Balance at 1 January 2021	Incoming resources	Balance at 31 December 2021
	£	£	£	£	£	£
Contingency fund	20,000	-	2,000	22,000	-	22,000
County Headquarters	-	265,000	55,000	320,000	16,785	336,785
County Archive	-	39	-	39	-	39
	<u>20,000</u>	<u>265,039</u>	<u>57,000</u>	<u>342,039</u>	<u>16,785</u>	<u>358,824</u>

In the prior year a designated fund was set up for the purpose of building a new County Headquarters.

There is also a designated fund which is a contingency fund.

14 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
Fund balances at 31 December 2021 are represented by:					
Current assets/(liabilities)	29,336	357,627	66,208	453,171	441,352
	<u>29,336</u>	<u>357,627</u>	<u>66,208</u>	<u>453,171</u>	<u>441,352</u>

15 Related party transactions

Owing to the nature of the charity's operations and the composition of the trustees being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions involving any such organisation are conducted at arms length and in accordance with the charity's financial regulations and normal procurement procedures.

In particular some of the trustees are involved with the running of individual guide units which are members of this charity, and some family members of those trustees will be guides in those units.

Accounts

GIRLGUIDING CAMBRIDGESHIRE WEST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Helen Pope	County Commissioner and Chairman (resigned 10 April 2020)
	Julie Barker	Assistant County Commissioner (resigned 10 April 2020) remained as a Trustee as the C.A.R.T
	Carol Dalton	County Commissioner (appointed 10 April 2020)
	Cathie Catterall	County Commissioner (appointed 10 April 2020)
	Catherine Warman	Marketing and Communications Chair (resigned 10 April 2020)
	Annette Gedney	Division Commissioner, Ermine South Division (resigned 15 September 2020)
	Lynn Barnett	Division Commissioner, Peterborough North Division (resigned 15 September 2020)
	Charlotte Cook	Division Commissioner, Peterborough North East Division (appointed 12 November 2019)
	Susan Bennett	Division Commissioner, St Ives Division (resigned 15 September 2020)
	Lynne Taylor	Division Commissioner, St Neots Division
	Tina Tilley	Division Commissioner, Hinchingsbrooke Division (resigned 19 August 2020)
	Elizabeth Zientek	Programme and Adventure Chair (resigned 15 September 2020)
	Vikki Lewis	Membership Support Chair (resigned 10 April 2020)
	Rudy Boddington	Media and Communications Chair (resigned 15 September 2020)
	Carol Warren	Outdoor Activities Chair (appointed 10 April 2020)
	Elizabeth Elmore	Membership Support Chair (appointed 10 April 2020)

Charity number 303348

Principal address Unit 1, Green Farm
Abbots Ripton
Huntingdon
Cambridgeshire
PE28 2PF

Independent examiner M A Jackson FCA DChA
Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
United Kingdom
PE1 2SP

Bankers Barclays Bank Plc
Old Fletton
Peterborough
United Kingdom
PE2 8DP

Barclays Bank plc
The Pavement
Huntingdon
St. Ives
Cambridgeshire
United Kingdom
PE27 5AQ

GIRLGUIDING CAMBRIDGESHIRE WEST

LEGAL AND ADMINISTRATIVE INFORMATION

United Trust Bank Limited
One Ropemaker Street
London
EC2Y 9AW

Cambridge & Counties Bank Limited
Charnwood Court
5B New Walk
Leicester
LE1 6TE

GIRLGUIDING CAMBRIDGESHIRE WEST

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Balance sheet	6
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GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2020

The trustees present their report and financial statements for the year ended 31 December 2020.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)"

Objectives and activities

The charity's objectives are that girls and young women can find their voice and build skills and confidence. They are inspired to discover the best in themselves and empowered to make a positive difference in their community. The policies adopted in furtherance of these objects are noted below and there has been no change in these during the year.

Girlguiding Cambridgeshire West, as part of Girlguiding UK, aims to help girls and young women to develop emotionally, mentally, and physically so that they can achieve their goals. We provide a place where they can just be themselves. They can make friends, learn skills and grow in confidence. We are a supportive community with solid foundations and a rich heritage that we can all lean on.

Activities – This is achieved through activities which are relevant to the age group and which encourage learning by doing, through working in groups, making their own decisions, having a balanced and varied programme, caring for each individual and sharing a commitment to a common standard.

The programmes are delivered by trained adult volunteers at regular meetings and other events. The leaders provide opportunities for the girls and young women to decide what they will do within a framework and support them to carry out their chosen activities. They ensure that each individual has the opportunity to develop through trying new things or doing them differently, and ensure that the programme is challenging and fun. Many enable the girls and young women to have residential experiences.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Public benefit

The trustees of Girlguiding Cambridgeshire West 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 in Cambridgeshire West by promoting all aspects of Guiding within the county, both within the membership of just over 2,000 and in the wider community.

Girlguiding UK, as part of a worldwide movement, enables girls and young women to develop their full potential and to make a difference to the world. It achieves this through being an organisation where there is a girl-only safe environment. As a result the public has a great sense of trust in what we do, therefore is willing to help us achieve our aim.

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 which will be of benefit to their community and the wider world, in helping them to become responsible citizens. Membership for both girls and leaders is voluntary, and the organisation believes in being fair, open and inclusive, making Guiding available to every girl and woman who wants to take part.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Achievements and performance

2020 was a very different year to that predicted due to the Covid 19 pandemic. From March 2020 all face to face activity with the girls was suspended in line with government restrictions. Gradually virtual meetings were introduced to ensure contact was maintained with the girls and young women wherever possible. Where volunteers were not comfortable with on line meetings they were encouraged to keep in contact through email, postcards etc and also delivering activities to the girls to do in their own homes. Unfortunately, as with all regions in Girlguiding, membership numbers dropped through the year from just under 3,000 at the start to nearer 2,000 by December. This will have an adverse effect on the charity's income in 2021.

During the year we have offered various challenges and on-line events to keep the girls and adults engaged and taking part in guiding activities.

We launched the 100-mile Walking Challenge Badge which encouraged all members including families to take part in. Anyone taking part earned badges ranging from 5 miles to 100 miles.

We produced a virtual guiding badge for members to mark what an extraordinary year it had been.

We held a virtual adult quiz evening, a virtual campfire evening for all the girls and adults and a virtual Christmas special.

We produced a Pantomime Challenge where the girls had to complete a number of challenges to receive their badge which replaced the trip to the pantomime which had to be cancelled.

Due to government restrictions we were unable to offer face to face training sessions for adults therefore the Trainers moved the training on to Zoom and training in a variety of topics has been provided through the year.

The County news letter has been produced on a monthly basis and sent out to all adult members.

Financial review

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level that will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

Girlguiding Cambridgeshire West undertakes regular reviews of its risks and the steps to minimise these. All adult volunteer members undergo induction checks as per Girlguiding UK policy. Unit leaders complete a Leadership Qualification. Further training is available on an on-going basis. All leaders are required to keep themselves up to date with Girlguiding policies and procedures through reading, training and attendance at meetings etc.

Structure, governance and management

The trustees are listed on the information page of these accounts. Trustees are responsible for the recruitment and appointment of new trustees. It is ensured that all new trustees understand the workings and activities of the organisation.

GIRLGUIDING CAMBRIDGESHIRE WEST

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

Girlguiding Cambridgeshire West is part of Anglia Region of Girlguiding UK. During 2020 the County structure was reviewed and reorganised on the appointment of the new County Commissioners. The original executive committee was split into Trustees Board and Operations Board and the Constitution was revised and approved by Anglia Region. The two Boards include representatives of the 6 Divisions, County appointments and Trefoil Guild. Both Boards are chaired by the County Commissioner. Girlguiding Cambridgeshire West operates in accordance with all policies adopted by Girlguiding UK.

The trustees' report was approved by the Board of Trustees.

Carol Anne Dalton

Trustee

Dated: 13 October 2021

Catherine Catterall

Trustee

Dated: 13 October 2021

GIRLGUIDING CAMBRIDGESHIRE WEST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF GIRLGUIDING CAMBRIDGESHIRE WEST

I report to the trustees on my examination of the financial statements of Girlguiding Cambridgeshire West (the charity) for the year ended 31 December 2020.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act;
or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

M A Jackson FCA DChA
Azets
Ruthlyn House
90 Lincoln Road
Peterborough
Cambridgeshire
PE1 2SP
United Kingdom

Dated: 14 October 2021

GIRLGUIDING CAMBRIDGESHIRE WEST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2020

		Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
	Notes					
Income from:						
Donations and legacies	3	42,510	265,039	-	307,549	40,697
Charitable activities	4	12,419	-	12,830	25,249	36,221
Investments	5	1,684	-	-	1,684	1,533
Total income		<u>56,613</u>	<u>265,039</u>	<u>12,830</u>	<u>334,482</u>	<u>78,451</u>
Expenditure on:						
Charitable activities	6	<u>44,781</u>	<u>-</u>	<u>6,836</u>	<u>51,617</u>	<u>78,060</u>
Net incoming resources before transfers		11,832	265,039	5,994	282,865	391
Gross transfers between funds		(59,873)	57,000	2,873	-	-
Net (expenditure)/income for the year/ Net movement in funds		<u>(48,041)</u>	<u>322,039</u>	<u>8,867</u>	<u>282,865</u>	<u>391</u>
Fund balances at 1 January 2020		<u>75,496</u>	<u>20,000</u>	<u>62,991</u>	<u>158,487</u>	<u>158,094</u>
Fund balances at 31 December 2020		<u><u>27,455</u></u>	<u><u>342,039</u></u>	<u><u>71,858</u></u>	<u><u>441,352</u></u>	<u><u>158,485</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

GIRLGUIDING CAMBRIDGESHIRE WEST

BALANCE SHEET

AS AT 31 DECEMBER 2020

	Notes	2020 £	£	2019 £	£
Current assets					
Debtors	10	266,921		731	
Cash at bank and in hand		175,108		158,984	
		<u>442,029</u>		<u>159,715</u>	
Creditors: amounts falling due within one year	11	(677)		(1,230)	
Net current assets			441,352		158,485
Net assets			<u>441,352</u>		<u>158,485</u>
Income funds					
Restricted funds	12	71,858		62,990	
General unrestricted funds		369,494		95,495	
		<u>441,352</u>		<u>158,485</u>	

The accounts were approved by the Trustees on 13 October 2021.

Carol Anne Dalton
Trustee

Catherine Catterall
Trustee

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

Charity information

Girlguiding Cambridgeshire West is an unincorporated charity, registered with the Charity Commission for England and Wales. The address of the registered office is given in the legal and administrative information of these financial statements. The nature of the charity's operations and principal activities are given in the Trustees' Report.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements. In arriving at this conclusion, the trustees have considered the impact of the Coronavirus epidemic on the charity. Whilst the full impact of the epidemic is unknown, the trustees are confident that the impact on income can be managed by taking action to mitigate costs and using reserves.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or as soon as the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Expenditure is recognised in the period in which it is incurred and include attributable VAT which cannot be recovered.

Award payments are decided by an awards committee and are accounted for on the date that they are paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2020

1 Accounting policies

(Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Endowment funds designated	Total 2020	Total 2019
	£	£	£	£
Sundry donations (including Arts)	-	39	39	288
Legacies receivable	-	265,000	265,000	-
CHQ membership subscriptions	42,510	-	42,510	40,409
	<u>42,510</u>	<u>265,039</u>	<u>307,549</u>	<u>40,697</u>
For the year ended 31 December 2019	<u>40,697</u>	<u>-</u>	<u>40,697</u>	

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

4 Charitable activities

	2020 £	2019 £
Main Committee		
One-off events and badges	11,907	23,443
Outdoor activities	11,048	9,138
Training fees	512	3,536
	<u>23,467</u>	<u>36,117</u>
Sub Committee		
Building Fund	1,782	104
	<u>1,782</u>	<u>104</u>
Totals	<u>25,249</u>	<u>36,221</u>
Analysis by fund		
Unrestricted funds	12,419	7,470
Restricted funds	12,830	28,751
	<u>25,249</u>	<u>36,221</u>

5 Investments

	2020 £	2019 £
Bank interest		
Main committee	1,684	1,533
	<u>1,684</u>	<u>1,533</u>

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

6 Charitable activities

	2020 £	2019 £
Direct costs - Main Committee		
CHQ membership subscriptions	368	1,222
Guider training (inc leadership packs)	270	4,906
International grants	4,989	14,907
Outdoor activities and Ripton Lodge	44	798
	<u>5,671</u>	<u>21,833</u>
Share of support costs (see note 7)	45,316	55,597
Share of governance costs (see note 7)	630	630
	<u>51,617</u>	<u>78,060</u>
Analysis by fund		
Unrestricted funds	44,781	44,967
Restricted funds	6,836	33,093
	<u>51,617</u>	<u>78,060</u>

7 Support costs

	Support costs £	Governance costs £	2020 £	2019 £
Staff costs	23,612	-	23,612	22,865
Travel, postage and telephone	783	-	783	1,436
Stationery, copying and printing expenses	1,141	-	1,141	2,851
PGL event	-	-	-	17,296
One-off events	1,960	-	1,960	2,167
Sundries (inc Arts)	11,871	-	11,871	2,646
New office - rent and storage	5,949	-	5,949	6,336
Independent examiner's fees	-	630	630	630
	<u>45,316</u>	<u>630</u>	<u>45,946</u>	<u>56,227</u>
Analysed between				
Charitable activities	<u>45,316</u>	<u>630</u>	<u>45,946</u>	<u>56,227</u>

8 Trustees

During the year, expenses of £1,347 were paid to four trustees (2019 - £2,474).

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

9 Employees

The charity does not have any employees of its own. The staff costs noted below represent a recharge of salaries and wages from the region in respect of two people involved in providing either support to the governance of the charity, or support services to charitable activities.

Employment costs	2020 £	2019 £
Wages and salaries	23,612	22,865

10 Debtors

Amounts falling due within one year:	2020 £	2019 £
Prepayments and accrued income	266,921	731

11 Creditors: amounts falling due within one year

	2020 £	2019 £
Accruals and deferred income	677	1,230

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 January 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 December 2020 £
County Headquarters	44,244	1,782	-	-	46,026
Events	17,581	-	-	-	17,581
Growing Guiding	1,166	145	(19)	-	1,292
International	-	664	(3,536)	2,872	-
Other	-	1,846	(1,846)	-	-
Training	-	2,759	(1,434)	-	1,325
Region Sustainability Grant	-	5,634	-	-	5,634
	62,991	12,830	(6,835)	2,872	71,858

The County Headquarters fund represents money raised for new headquarters. The other restricted funds represent money held for the purposes of specific activities or groups.

GIRLGUIDING CAMBRIDGESHIRE WEST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2020

13 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Balance at 1 January 2019	Incoming resources	Balance at 1 January 2020	Incoming resources	Transfers	Balance at 31 December 2020
	£	£	£	£	£	£
Contingency fund	20,000	-	20,000	-	2,000	22,000
County Headquarters	-	-	-	265,000	55,000	320,000
County Archive	-	-	-	39	-	39
	<u>20,000</u>	<u>-</u>	<u>20,000</u>	<u>265,039</u>	<u>57,000</u>	<u>342,039</u>

There is a designated fund for the creation of a new County Headquarters. This has been primarily funded by a legacy in the year.

There is also a designated fund which is a contingency fund.

14 Analysis of net assets between funds

	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £	Total 2019 £
Fund balances at 31 December 2020 are represented by:					
Current assets/(liabilities)	27,455	342,039	71,858	441,352	158,485
	<u>27,455</u>	<u>342,039</u>	<u>71,858</u>	<u>441,352</u>	<u>158,485</u>

15 Related party transactions

Owing to the nature of the charity's operations and the composition of the trustees being drawn from local organisations, it is inevitable that transactions will take place with organisations in which a trustee may have an interest. All transactions involving any such organisation are conducted at arms length and in accordance with the charity's financial regulations and normal procurement procedures.

In particular some of the trustees are involved with the running of individual guide units which are members of this charity, and some family members of those trustees will be guides in those units.