

**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

## CONTENTS

---

|                                   | <b>Page</b> |
|-----------------------------------|-------------|
| Trustees' report                  | 1 - 3       |
| Independent examiner's report     | 4           |
| Statement of financial activities | 5           |
| Balance sheet                     | 6           |
| Notes to the financial statements | 7 - 14      |

---

# 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**

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

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<br>£      | £              | 2023<br>£      | £              |
|-------------------------------------------------------|-------|----------------|----------------|----------------|----------------|
| <b>Current assets</b>                                 |       |                |                |                |                |
| Debtors                                               | 10    | 894            |                | 534            |                |
| Cash at bank and in hand                              |       | 462,792        |                | 451,895        |                |
|                                                       |       | <u>463,686</u> |                | <u>452,429</u> |                |
| <b>Creditors: amounts falling due within one year</b> | 11    | (3,095)        |                | (4,074)        |                |
| Net current assets                                    |       |                | 460,591        |                | 448,355        |
| <b>Net assets</b>                                     |       |                | <u>460,591</u> |                | <u>448,355</u> |
| <b>Income funds</b>                                   |       |                |                |                |                |
| 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<br>funds | Total         | Unrestricted<br>funds |
|------------------------------|-----------------------|---------------|-----------------------|
|                              | 2024<br>£             | 2024<br>£     | 2023<br>£             |
| 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<br>£     | 2023<br>£     |
|---------------------------|---------------|---------------|
| <b>Main Committee</b>     |               |               |
| 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> |
| <b>Sub Committee</b>      |               |               |
| Building Fund             | 52            | 1,455         |
|                           | <u>52</u>     | <u>1,455</u>  |
| <b>Totals</b>             | <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<br>funds<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|--------------------------------------------|--------------------------|--------------------|--------------------|
| <b>Bank interest</b>                       |                          |                    |                    |
| Main committee                             | 16,306                   | 16,306             | 10,918             |
|                                            | <u>16,306</u>            | <u>16,306</u>      | <u>10,918</u>      |
| <b>For the year ended 31 December 2023</b> | <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<br>£     | 2023<br>£     |
|----------------------------------------|---------------|---------------|
| <b>Direct costs - Main Committee</b>   |               |               |
| 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> |
| <b>Analysis by fund</b>                |               |               |
| 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<br>£ | Governance costs<br>£ | 2024<br>£     | 2023<br>£     |
|-------------------------------------------|--------------------|-----------------------|---------------|---------------|
| 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<br>£ | 2023<br>£ |
|--------------------|-----------|-----------|
| 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<br>£ | 2023<br>£ |
|--------------------------------------|-----------|-----------|
| Prepayments and accrued income       | 894       | 534       |

### 11 Creditors: amounts falling due within one year

|                              | 2024<br>£ | 2023<br>£ |
|------------------------------|-----------|-----------|
| 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<br>31 December<br>2024 |
|-----------------------------|------------------------------|-----------------------|-----------------------|------------------------------|-----------------------|-----------------------|------------|-----------------------------------|
|                             | Balance at<br>1 January 2023 | Incoming<br>resources | Resources<br>expended | Balance at<br>1 January 2024 | Incoming<br>resources | Resources<br>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<br>in funds         |                       |             | Movement<br>in funds         |                       |           |
|---------------------|------------------------------|-----------------------|-------------|------------------------------|-----------------------|-----------|
|                     | Balance at<br>1 January 2023 | Incoming<br>resources | Transfers   | Balance at<br>1 January 2024 | Incoming<br>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<br>funds<br>2024<br>£ | Designated<br>funds<br>2024<br>£ | Restricted<br>funds<br>2024<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|-------------------------------------------------------|------------------------------------|----------------------------------|----------------------------------|--------------------|--------------------|
| 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.